

**McLEAN COUNTY, ILLINOIS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**Year Ended December 31, 2007**

Submitted By:

Jackie Dozier  
McLean County Auditor

Rebecca C. McNeil  
McLean County Treasurer

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JACKIE DOZIER  
COUNTY AUDITOR

(309) 888-5151 • P.O. Box 2400 • Bloomington, Illinois 61702-2400

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June 4, 2008

The Honorable Chairman and Members  
of the McLean County Board  
Government Center, Room 401  
115 West Washington Street  
Bloomington, Illinois 61702-2400

Dear County Board Members and Citizens of McLean County:

The Comprehensive Annual Financial Report of McLean County for the fiscal year ended December 31, 2007 is submitted herewith. This report was prepared as a joint effort by the McLean County Auditor and the McLean County Treasurer. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data as presented is accurate in all material respects; that it is presented in a manner designed to fairly set forth the County's financial position and results of operations as measured by the financial activity of the government-wide statements and its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activities have been included.

This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The County was established on December 25, 1830, and operates under the County Board form of government according to the mandates of the State of Illinois. The County is governed by a 20-member board, two representatives being elected from each of ten districts, and serving four-year terms.

This report includes all funds of the government. The County provides a full range of services. This includes administration of justice and public safety, construction and maintenance of County highways, administration of public health services and programs, operation of a County nursing home, operation of a 2,150 acre recreational area, collection of taxes for 175 districts, administration of elections, and general administrative services. The County Treasurer also serves as treasurer for various trust and agency funds not under the jurisdiction of the County Board. This report includes

all funds under the jurisdiction of the County Board, but excludes the financial position of the Regional Office of Education, as it is a component unit of the State of Illinois. The County has two discretely presented component units, the Emergency Telephone System Board (ETSB) and the Public Building Commission (PBC). Further information regarding component units can be found in Note 1 – Description of Business and Summary of Significant Accounting Policies (a) Financial Reporting Entity.

## FINANCIAL INFORMATION

Management of the government is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

We believe that all internal control evaluations occur within the above framework and that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The County's financial statements for governmental funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues are recognized when measurable and available to finance current expenditures; expenditures are recognized when goods and services are received and liabilities are due and payable. During 2003, the County adopted Governmental Accounting Standards Board Statement No. 34. Thereby, government-wide statements have also been reported on the accrual basis. Within those statements, revenues are recognized when earned and expenses when incurred. Note 1 to the basic financial statements summarizes the County's significant accounting policies.

Budgetary Controls. McLean County maintains budgetary controls. The objectives of these budgetary controls are to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Board.

The County adopts fiscal year budgets for all governmental funds, except for a portion of the General Fund (the Employee Benefits Fund), Working Cash Fund, Parks and Recreation Special Activities Fund, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Nursing Home Employee Vending Fund, Township Motor Fuel Tax Fund, Township Bridge Program Fund, Law Library Fund, Collector Tax Indemnity Fund, and Capital Improvement Fund. Budget amendments require approval of the County Board. The budgets for governmental funds are controlled on a line item basis, except for the General Fund, which is controlled at the departmental level. Purchase order amounts are encumbered prior to the release of the order to the vendor. When an encumbrance exceeds available appropriation authority, the order is delayed until the budget is amended. Open encumbrances lapse at year-end, and must be re-appropriated in the following year. Therefore, encumbrances are not reported as a reservation of fund balance.

Cash Management. The County's investment policy is written in accordance with Illinois state law and seeks to minimize risk while maintaining a competitive yield. Under the pooled-cash concept, the County invests all funds' cash, where permitted by State law, with maturities planned to coincide with cash needs. Amounts necessary to finance immediate day-to-day demands are deposited in interest bearing demand accounts; other monies are invested in high yielding acceptable risk instruments as allowed by state statutes. Interest earned on investments is deposited in the County General Fund unless otherwise mandated by state statutes or resolution. The amount of interest earned on deposits from total governmental funds during fiscal year 2007 was \$1,748,790 which represents an increase of \$162,573 (10.25%) in interest earned from 2006. The County's balance held in cash and investments from total governmental funds was \$24,865,359 which represents a decrease of \$368,699 (1.46%) from 2006. Most of the County's fund balances are adequate. Some of those dependent on property taxes, such as Social Security and IMRF, may require short-term, inter-fund loans.

Long-Term Obligations. The only outstanding bonds payable are those to the Public Building Commission, a component unit of the County. For more information regarding these obligations, please refer to Note 8 to the basic Financial Statements.

Economic Condition and Outlook. Both major cities within the governmental boundaries have established new growth and revitalization efforts. In 2007, McLean County's equalized assessed value surpassed \$3.57 billion. Average homes are selling for \$171,859, with 2,663 homes sold in 2007, and 463 permits were issued for new single family construction. Three major Illinois interstate routes also intersect in McLean County bringing many businesses and tourist travelers through the area. The Central Illinois Regional Airport has also seen their passenger boarding rate increase from 262,409 in 2006 to 269,839 in 2007. McLean County is also home to two major universities and two community colleges. Graduates of these facilities often stay in the community due to the quality of life and the employment offered by key employers in the insurance, education, healthcare, agriculture, and manufacturing fields. The quality of life has been further enhanced through the completion of the new US Cellular Coliseum and renovations at the Bloomington Cultural District. The Normal Downtown Redevelopment Plan has many stages yet to be completed but has already been enhanced by the opening of new and renovated commercial office buildings and restaurants. Construction of the 120 wind turbines in Phase II was recently completed. The 240 wind turbines have the capacity to generate 400 megawatts of electricity. When fully operational, this new Wind Farm will be one of the largest facilities of its kind in the United States. The Economic Development Council continues to have a major impact in retaining and attracting new businesses through their network of services. Unemployment continues to be relatively low and stable in this community as a result of steady job growth. Unemployment rates increased from 3.4% in 2006 to 3.9% in 2007. The majority of the workforce is employed in the category of professional and business services through companies such as State Farm Insurance and Country Financial. There are also a number of community agencies to assist and supplement the lifestyles of those in need. The consensus is that the economy and quality of life in McLean County is vital and strong.

## OTHER INFORMATION

Independent Audit. State statutes require an annual audit by independent certified public accountants. The accounting firm of McGladrey & Pullen LLP was selected by the County Board to perform the audit. The auditor's report on the basic financial statements and supplemental combining and individual fund statements and schedules is included in the financial section of this report.

Awards. The Government Finance Offices Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ending December 31, 2006. This was the twenty-second consecutive year that McLean County government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

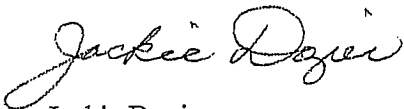
A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

## ACKNOWLEDGMENT

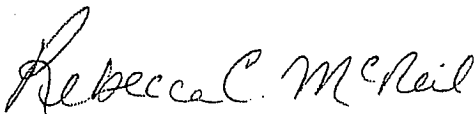
We wish to express our appreciation to the Assistant County Treasurer, Chief Deputy Auditor and to the other County officials and staff who provided assistance in completing this report.

We also wish to express our appreciation to the members of the McLean County Board for their continued interest and support in conducting the financial operations of the County in a sound and progressive manner.

Respectfully submitted,



Jackie Dozier  
McLean County Auditor



Rebecca C. McNeil  
McLean County Treasurer

**McLEAN COUNTY, ILLINOIS**

**ELECTED OFFICIALS**

**December 31, 2007**

**Auditor**

Jackie Dozier

**Sheriff**

Mike Emery

**Circuit Clerk**

Sandra K. Parker

**State's Attorney**

William A. Yoder

**Circuit Judges**

Donald D. Bernardi

James E. Souk

Kevin Fitzgerald

Stephen R. Pacey

Harold J. Frobish

David L. Coogan

G. Michael Prall

John B. Huschen

Elizabeth Ann Robb

Charles G. Reynard

Scott D. Drazewski

**Treasurer**

Rebecca C. McNeil

**County Board Members**

Matthew H. Sorensen, Chairman

Cathy Ahart

Terry Baggett

Diane R. Bostic

John A. Butler

William T. Caisley

Don J. Cavallini

Walter D. Clark

Rick Dean

George Gordon

Ann Harding

Stan Hoselton

Duane Moss

Robert J. Nuckolls

Benjamin J. Owens

Bette Rackauskas

Tari Renner

Paul R. Segobiano

David F.W. Selzer

Michael F. Sweeney

**Coroner**

Beth Carlson-Kimmerling

**County Clerk**

Peggy Ann Milton

**Recorder**

H. Lee Newcom

**McLEAN COUNTY, ILLINOIS**

**APPOINTED OFFICIALS**

**December 31, 2007**

**Associate Circuit Judges**

Rebecca S. Foley  
Paul Lawrence  
Charles M. Feeney, III  
Robert L. Freitag  
Casey Costigan  
David W. Butler  
Jennifer Bauknecht  
Thomas Harris, Jr.  
Robert M. Travers

**Board of Health**

Jane Turley (2)  
Duane Moss  
Corliss Tello (1,2)  
Cynthia H. Sullivan Kerber, Ph.D. (1,2)  
Lisa Emm, M.D.  
Dan Steadman, D.D.S., President (1)  
Rebecca Sue Powell, V.P. (1)  
Stephen C. Pilcher, M.D. (1)

(1) Also Tuberculosis Board  
(2) Also Persons with Developmental  
Disabilities Board

**Board of Review**

Steve Whelan, Chairman  
Joseph Stephens  
Floyd "Bud" Clark

**Building and Zoning**

Philip Dick

**City Election Commission**

Esaw Peterson, Chairman  
Aderian McPherran  
John Reidy

**County Administrator**

John M. Zeunik

**Department of Parks and Recreation**

William R. Wasson, Director

**Emergency Services and Disaster Agency**

Curtis Hawk

**Health Department**

Robert Keller, Director

**Jury Commission**

William A. Carter  
Rodgers P. Freedlund  
Alice Mulligan

**Merit Board for Deputy Sheriffs**

Margene Taylor, Chairman  
John Elliott, Vice Chairman  
Richard Farr  
H. Thomas Jefferson  
Martin Krutke

**Nursing Home**

Don Lee, Administrator

**County Highway Engineer**

John E. Mitchell

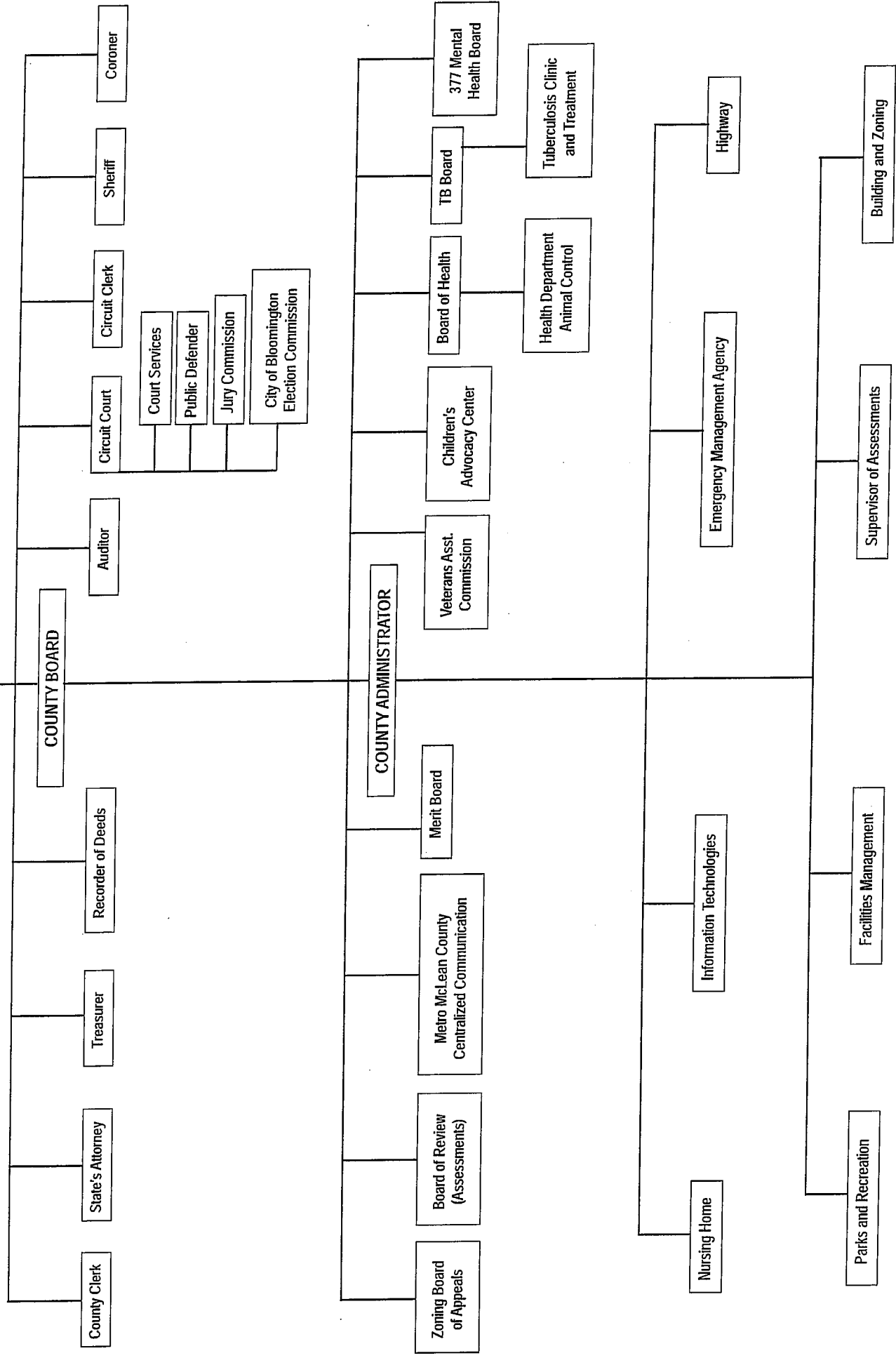
**Supervisor of Assessments**

Robert Kahman

**Zoning Board of Appeals**

Sally Rudolph, Chairman  
Joseph Elble  
James Finnigan  
Jerry Hoffman  
Marc Judd  
Michael Kuritz  
Drake Zimmerman  
Kevin Jacobs, Alternate  
David Kinsella, Alternate

# People of McLean County



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

McLean County  
Illinois

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2006

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Oliver S. Cox*

President

*Jeffrey R. Emer*

Executive Director

# McGladrey & Pullen

Certified Public Accountants

To the County Board of  
McLean County, Illinois  
Bloomington, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of McLean County, Illinois, as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of McLean County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Public Building Commission of McLean County, Illinois which represented 96 percent and 74 percent of the assets and revenues, respectively of the discretely presented component units. Those financial statements were audited by their independent auditor whose report thereon has been furnished to us and, our opinion on the basic financial statements, insofar as it relates to the amounts included for the Public Building Commission of McLean County, Illinois, is based solely upon the reports of the other independent auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Public Building Commission of McLean County, Illinois, a discretely presented component unit, were not audited in accordance with *Governmental Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of McLean County, Illinois, as of December 31, 2007, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 16, the County restated General Fund balance and governmental activities net assets from the prior year.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2008 on our consideration of McLean County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages xi through xxxiv, Illinois Municipal Retirement Fund information on page 49, and the schedule of revenues, expenditures and changes in fund balances – budget and actual on page 48 and related notes on pages 50 and 51 are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McLean County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information for the year ended December 31, 2007 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The supplementary information for the year ended December 31, 2006, was audited by other auditors whose report dated June 28, 2007, expressed an unqualified opinion on such information in relation to the basic financial statements taken as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*McGladrey & Pullen, LLP*

Davenport, Iowa  
May 12, 2008

## **McLEAN COUNTY, ILLINOIS**

### **Management's Discussion and Analysis**

McLean County's Management's Discussion and Analysis offers readers of the County's audited financial statements an overview and analysis of the County's financial activities for the fiscal year ended December 31, 2007. Readers are encouraged to carefully review this information in conjunction with the Letter of Transmittal, the Financial Statements and the Notes to the Financial Statements, which immediately follow this discussion.

McLean County's fiscal year 2007 Comprehensive Annual Financial Report is presented in compliance with the financial reporting requirements under the Governmental Accounting Standards Board (the "GASB") Statement #34. The fiscal year 2007 Comprehensive Annual Financial Report includes the Management's Discussion and Analysis, the Government-wide Statement of Net Assets, the Government-wide Statement of Activities, major fund reporting, and the reporting of infrastructure capital assets and long-term liabilities in the governmental activities. These concepts are explained throughout this Management's Discussion and Analysis.

#### **Financial Highlights**

As of December 31, 2007, McLean County's net assets for the primary government totaled \$129,803,668. The County's net assets for the primary government increased \$11,797,264 over the prior year. Net assets invested in capital assets (net of related depreciation and related debt) account for nearly 75% of this amount, with a value of \$96,998,619, which is an increase of \$11,735,380 over the prior year.

As of December 31, 2007, McLean County's governmental activities reported combined ending fund balances of \$26,556,222. This reflects a decrease in the combined ending fund balance of \$1,392,841. This decrease reflects a decrease in the ending fund balance for the County's Special Revenue Funds. As of December 31, 2007, the ending fund balance for the County's General Fund totaled \$12,830,944. The County's General Fund unrestricted fund balance increased its end of the year fund balance by \$794,196. The ending fund balance for the Special Revenue Funds totaled \$13,725,278, which is a decrease of \$2,187,037 over the prior year. Of the total combined ending fund balance, \$13,725,278 was legally restricted for specific projects or programs and \$12,830,944 was available for spending at the government's discretion.

The unreserved fund balance in the County's General Fund was \$12,830,944 as of December 31, 2007, amounting to 35% of the total General Fund expenditures for fiscal year 2007. In comparison, as of December 31, 2006, the unreserved fund balance in the County's General Fund was \$12,036,748.

The unreserved fund balance in the County's Highway Fund was \$2,144,410 as of December 31, 2007, amounting to 45% of the total Highway Fund expenditures for fiscal year 2007. This is an increase of \$71,792 over the prior year's unreserved fund balance in the Highway Fund.

The unreserved fund balance in the County's Health Fund was \$1,245,164 as of December 31, 2007, amounting to 32% of the total Health Fund expenditures for fiscal year 2007. The Health Fund's unreserved fund balance increased by \$10,818 over the prior year.

McLean County's total indirect long-term debt as of December 31, 2007, was \$13,977,202 with a remaining statutory limit and debt margin of \$88,299,402.

## **Overview of the Financial Statements**

The following management's discussion and analysis serves as an introduction to McLean County's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

## **Government-wide Financial Statements**

There are two government-wide financial statements, which are presented to give the reader a broad overview of McLean County's finances in a format that is similar to a private sector business. Both of the government-wide financial statements distinguish programs and services of McLean County that are primarily supported by taxes and intergovernmental revenues, which are commonly referred to as "the governmental activities," from programs and services that are intended to recover all or a significant portion of their costs through fees and charges, which are commonly referred to as "business-type activities." McLean County's governmental activities include a full range of local government services provided to the public, such as law enforcement and public safety, the Circuit Court and Circuit Court Clerk, State's Attorney's Office, Public Defender's Office, Sheriff's Department including an adult detention facility, adult and juvenile probation services including a juvenile detention facility, road construction and maintenance, community planning and development, parks and recreation, and public health, including mental health services. In addition, other general governmental services are provided, such as elections, property assessment, tax collection and distribution, and the issuance of permits and

licenses. The sole business-type activity of McLean County government is the County Nursing Home.

The Statement of Net Assets presents summary information on all of McLean County's assets and liabilities, with the difference between the two reported as net assets. This statement is intended to mirror the balance sheet of a private sector business. Over time, increases or decreases in net assets may serve as an indicator of whether the County's financial position is improving or deteriorating. Other indicators include the condition of the County's infrastructure systems (e.g. roads, bridges), changes in the County's equalized assessed valuation (the property tax base), and general economic conditions within the County (e.g. unemployment rate, retail sales, and home sales).

The Statement of Activities presents information showing how the County's net assets changed during 2007. Because it separates program revenue (revenue generated by specific programs through charges for services, grants, and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net assets are reported using the accrual basis of accounting, similar to the reporting method used by most private sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received in 2007, and earned but unused vacation leave will be included in the Statement of Activities as revenue and expense, even though the cash associated with these items will not be received or distributed in 2007.

The County has two separately identified component units included in the government-wide financial statements. The Public Building Commission of McLean County and the Emergency Telephone Systems Board are presented as blended component units and financial data for both is included in the governmental activities. Further information regarding the blended component units can be found in the Summary of Significant Accounting Policies in Note 1 – Description of Business and Summary of Significant Accounting Policies, (b) Financial Reporting Entity.

### **Fund Financial Statements**

A Fund is defined as a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. McLean County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of McLean County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Governmental funds are used to account for most, if not all, of a government's tax-supported activities. Proprietary funds are used to

account for a government's business type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activities. Fiduciary funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs.

## **Governmental Funds**

The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances present a separate column of financial data for the General Fund, which is considered to be major fund, based on criteria established by GASB Statement #34. Data from the remaining governmental funds are combined into a single, aggregated presentation. The governmental fund financial statements can be found immediately following the government-wide financial statements. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements, outside of the basic financial statements.

Governmental funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements' use of accrual accounting, governmental fund financial statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. This information can be useful in evaluating County government's near-term financing requirements in comparison to near-term resources available.

The focus of governmental fund financial statements is narrower than that of government-wide financial statements. Therefore, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide reconciliation to the governmental activities column in the government-wide statements.

The McLean County Board maintains budgetary controls over the County's operating funds. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the Combined Annual Appropriation and Budget Ordinance adopted by the McLean County Board. The annual budgets for governmental funds are established in accordance with State law and are adopted on a Fund level, except for the General Fund, which is adopted on a departmental level. Personnel services are budgeted by full-time equivalent positions. Capital expenditures are budgeted and approved on an item by item basis within each department and fund. A budgetary comparison statement is

provided for the General Fund and all Special Revenue Funds to show compliance with the budget.

### **Proprietary Funds**

There are two types of Proprietary Funds – Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County's sole enterprise fund is the McLean County Nursing Home.

The Proprietary Fund statements follow the governmental fund statements in this report. Comparing the Proprietary Fund Statement of Net Assets to the business-type column on the Government-wide Statement of Net Assets, the total net assets agree and therefore require no reconciliation. Comparing the total assets and total liabilities between the two statements results in slightly different amounts. This difference results because the "internal balances" line on the government-wide statement combines the "due from other funds" (asset) and "due to other funds" (liabilities) from the proprietary fund statement in a single line in the asset section of the government-wide statement.

### **Fiduciary Funds**

Fiduciary Funds are used to account for resources held for the benefit of parties outside of McLean County government. Fiduciary funds are not reflected in the government-wide financial statement since the resources of these funds are not available to support McLean County's own programs and services. The accounting methods used for fiduciary funds are similar to the methods used for proprietary funds.

McLean County maintains two types of fiduciary funds: (1) Private Purpose Trust Funds and (2) Agency Funds. The fiduciary fund financial statements can be found following the proprietary fund financial statements.

### **Notes to the Financial Statements**

The Notes to the Financial Statements provide additional information that helps the reader gain a more complete understanding of the data contained in the government-wide and fund financial statements. The Notes to the Financial Statements can be found immediately following the basic financial statements in this document.

## **Government-wide Financial Analysis**

### Statement of Net Assets

The Statement of Net Assets may serve over time as a useful indicator of McLean County's financial position. As of December 31, 2007, McLean County's net assets total \$129,803,668. In accordance with the GASB Statement #34 reporting standards, this report includes audited previous year comparable data.

As of December 31, 2007, McLean County's total assets are \$180,329,554. Of this total, \$111,240,545 is accounted for by Capital Assets, which includes infrastructure and construction in progress. Prior to the implementation of GASB Statement #34, McLean County has not included infrastructure (roads, bridges, drainage structures) in capital asset reporting for governmental activities. Infrastructure assets have been retroactively restated to reflect infrastructure acquired or constructed since 1980, as required by GASB Statement #34. McLean County defines infrastructure assets as any asset with an initial, individual cost of more than \$250,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The following table illustrates the condensed Government-wide Statement of Net Assets.

The following table illustrates the condensed Government-wide Statement of Net Assets:

**McLean County, Illinois**  
**Statement of Net Assets**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>December 31,</u>		<u>December 31,</u>		<u>December 31,</u>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Current Assets and Long-term Receivable	\$ 61,220,112	\$ 60,433,770	\$ 7,868,897	\$ 6,545,000	\$ 69,089,009	\$ 66,978,770
Capital Assets and Construction in Progress (Net of Depreciation)	<u>110,045,762</u>	<u>100,574,513</u>	<u>1,194,783</u>	<u>1,318,117</u>	<u>111,240,545</u>	<u>101,892,630</u>
Total Assets	<u>\$ 171,265,874</u>	<u>\$ 161,008,283</u>	<u>\$ 9,063,680</u>	<u>\$ 7,863,117</u>	<u>180,329,554</u>	<u>168,871,400</u>
Current Liabilities	36,379,659	35,543,792	446,223	609,040	36,825,882	36,152,832
Noncurrent Liabilities	<u>13,532,704</u>	<u>15,292,480</u>	<u>167,300</u>	<u>191,865</u>	<u>13,700,004</u>	<u>15,484,345</u>
Total Liabilities	<u>49,912,363</u>	<u>50,836,272</u>	<u>613,523</u>	<u>800,905</u>	<u>50,525,886</u>	<u>51,637,177</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	95,803,836	83,945,122	1,194,783	1,318,117	96,998,619	85,263,239
Restricted Net Assets	12,812,304	-	-	-	12,812,304	-
Unrestricted Assets	<u>12,737,371</u>	<u>26,999,070</u>	<u>7,255,374</u>	<u>5,744,095</u>	<u>19,992,745</u>	<u>32,743,165</u>
Total Net Assets	<u>\$ 121,353,511</u>	<u>\$ 110,944,192</u>	<u>\$ 8,450,157</u>	<u>\$ 7,062,212</u>	<u>\$ 129,803,668</u>	<u>\$ 118,006,404</u>

The following exhibit shows the total revenues and expenditures for McLean County's Primary Government activities and the two Component Units:

**McLean County, Illinois  
Statement of Activities**

	<u>Governmental Activities</u>	
	<u>December 31,</u>	
	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>		
Program Revenues:		
Charges for Services	\$ 18,802,651	\$ 18,762,431
Operating Grants and Contributions	7,351,893	5,554,462
Capital Grants	3,338,595	2,650,690
General Revenues:		
Taxes	42,740,994	41,700,321
Unrestricted Interest Earnings	1,748,790	1,586,217
Other	<u>1,371,561</u>	<u>358,330</u>
Total Revenues	<u>\$ 75,354,484</u>	<u>\$ 70,612,451</u>
<b>EXPENSES</b>		
Governmental Activities:		
General Government	17,162,615	14,857,530
Public Safety	28,203,584	27,749,373
Highways and Streets	8,717,206	9,418,840
Health and Welfare	8,725,450	7,528,879
Culture and Recreation	1,100,143	1,062,399
Interest Expense	<u>324,701</u>	<u>456,881</u>
Total Governmental Activities	64,233,699	61,073,902
Business-type Activities:		
Health and Welfare		
Total Expenses	<u>64,233,699</u>	<u>61,073,902</u>
Excess/(Deficiency) of Revenues over Expenses Before Extraordinary Items and Transfers	11,120,785	9,538,549
Transfers	<u>(711,466)</u>	<u>(580,593)</u>
Change in Net Assets	10,409,319	8,957,956
<b>NET ASSETS</b>		
Beginning of Year, as restated	<u>110,944,192</u>	<u>101,214,055</u>
Restatement		772,181
End of Year	<u>\$ 121,353,511</u>	<u>\$ 110,944,192</u>

Primary Government				Component Units			
Business-type Activities		Total Primary Government		Emergency Telephone System Board		Public Building Commission	
December 31,		December 31,		December 31,		December 31,	
2007	2006	2007	2006	2007	2006	2007	2006
\$ 9,069,943	\$ 6,803,378	\$ 27,872,594	\$ 25,565,809	\$ 1,697,474	\$ 1,679,381	\$ 4,336,101	\$ 5,296,901
-	-	7,351,893	5,554,462	-	-	-	-
-	-	3,338,595	2,650,690	-	-	-	-
-	-	-	-	-	-	-	-
-	-	42,740,994	41,700,321	-	-	-	-
274,153	251,078	2,022,943	1,837,295	37,548	31,482	557,370	172,660
61,846	60,105	1,433,407	418,435	1,567	206,000	-	-
<u>9,405,942</u>	<u>7,114,561</u>	<u>\$ 84,760,426</u>	<u>77,727,012</u>	<u>\$ 1,736,589</u>	<u>\$ 1,916,863</u>	<u>4,893,471</u>	<u>5,469,561</u>
-	-	17,162,615	14,857,530	-	-	5,379,453	3,590,228
-	-	28,203,584	27,749,373	2,516,012	1,636,267	-	-
-	-	8,717,206	9,418,840	-	-	-	-
-	-	8,725,450	7,528,879	-	-	-	-
-	-	1,100,143	1,062,399	-	-	-	-
-	-	324,701	456,881	-	-	-	-
-	-	64,233,699	61,073,902	2,516,012	1,636,267	5,379,453	3,590,228
<u>8,729,463</u>	<u>6,816,383</u>	<u>8,729,463</u>	<u>6,816,383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>8,729,463</u>	<u>6,816,383</u>	<u>72,963,162</u>	<u>67,890,285</u>	<u>2,516,012</u>	<u>1,636,267</u>	<u>5,379,453</u>	<u>3,590,228</u>
676,479	298,178	11,797,264	9,836,727	(779,423)	280,596	(485,982)	1,879,333
711,466	580,593	-	-	-	-	-	-
1,387,945	878,771	11,797,264	9,836,727	(779,423)	280,596	(485,982)	1,879,333
<u>7,062,212</u>	<u>6,184,441</u>	<u>118,006,404</u>	<u>107,398,496</u>	<u>2,352,190</u>	<u>-</u>	<u>9,446,675</u>	<u>7,587,342</u>
			772,181				
<u>\$ 8,450,157</u>	<u>\$ 7,063,212</u>	<u>\$ 129,803,668</u>	<u>\$ 117,235,223</u>	<u>\$ 1,572,767</u>	<u>\$ 280,596</u>	<u>\$ 8,960,693</u>	<u>\$ 9,466,675</u>

Total revenues for McLean County's Primary Government were \$84,760,426, in fiscal year 2007. Governmental activities generated \$75,354,484 (89%), while the Business-type activities generated \$9,405,942 (11%). Total revenues were 9% higher than the prior year's total of \$77,727,012. Within the governmental activities, tax revenues accounted for \$42,740,994 or 56% of the total revenue sources. Tax revenues increased \$1,040,673 over the prior year. Operating grants and contributions accounted for \$7,351,893 in revenues. This is an increase of \$1,797,431 over the prior year. For the Governmental Activities, Charges for Services accounted for \$18,802,651 in revenues or 25% of the total revenue sources. Charges for Services revenues increased \$40,220 over the prior year. The balance of revenues were provided to the governmental activities by miscellaneous other revenues and unrestricted interest earnings.

Within the Business-type activities, total revenues were \$9,405,942 in fiscal year 2007. Total revenues for the Business-type activity increased \$2,292,381 over the prior year. Charges for services accounted for \$9,069,943 in revenues or 96% of the total revenue sources. This reflects an increase of \$2,266,565 over the prior year. The increase in the Charges for Services revenue in fiscal year 2007 is attributable to an increase in the average monthly census of residents at the McLean County Nursing Home. The balance of revenues for the Business-type activities were provided by unrestricted interest earnings, miscellaneous revenues, and an interfund transfer from the Illinois Municipal Retirement Fund (the "I.M.R.F.") and the Social Security Fund to cover the difference between Medicare and Medicaid cost reimbursement and the actual cost of the County's pension contributions to I.M.R.F. and Social Security.

For year-end as of December 31, 2007, total expenses for the Primary Government totaled \$72,963,162. Within the Governmental activities, the total expenses in fiscal year 2007 totaled \$64,233,699, which accounts for 88% of the total expenses. The largest program expenses within the governmental activities were for Public Safety and General Government. In fiscal year 2007, McLean County spent \$28,203,584 on Public Safety programs and services. This represents 44% of the total expenses for governmental activities. Expenses for Public Safety programs and services increased \$225,728 over the prior year. Expenses for the highways and streets program category decreased from \$9,418,840 in fiscal year 2006 to \$8,717,206 in fiscal year 2007. General government expenses account for \$17,162,615 or 27% of the total expenses for governmental activities. Health and welfare expenditures totaled \$8,725,450, which is an increase of \$1,196,571 over the prior year. The balance of expenses for Governmental activities was for culture and recreation and interest expense.

For the Business-type activities, total expenditures in fiscal 2007 for the County's Nursing Home totaled \$8,729,463. Expenditures for the County's Nursing Home increased \$1,913,080 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2007.

Governmental Activities:	Expenditures as of 12/31/2007	% of Total	Expenditures as of 12/31/2006	% of Total	Net Change 2006 to 2007
General Government	\$ 17,162,615	23.52%	\$ 14,857,530	21.88%	2,305,085
Public Safety	28,203,584	38.65%	27,749,373	40.87%	225,728
Highways and Streets	8,717,206	11.95%	9,418,840	13.87%	(701,634)
Health and Welfare	8,725,450	11.96%	7,528,879	11.09%	1,196,571
Culture and Recreation	1,100,143	1.51%	1,062,399	1.56%	37,744
Interest Expense	324,701	0.45%	456,881	0.67%	(132,180)
	\$ 64,233,699		\$ 61,073,902		2,931,314
Business-type Activities					
Health and Welfare	8,729,463	11.96%	6,816,383	10.04%	1,913,080
Total Primary Government	\$ 72,693,162	100.00%	\$ 67,890,285	100.00%	4,844,394

### Financial Analysis of the County's Funds

As noted earlier in this analysis, McLean County uses Fund Accounting to insure and document compliance with statutory and governmental accounting principles and standards. The following financial analysis of the County's governmental and proprietary funds is presented to illustrate the financial condition of these funds as of December 31, 2007.

#### Governmental Funds Balance Sheet Analysis

Pursuant to GASB Statement #34, the General Fund is the County's major fund. The General Fund accounts for 41% of the total governmental fund assets and 48% of the total governmental fund balance. The other governmental funds (the County's Special Revenue Funds) account for 59% of the governmental fund assets and 52% of the total governmental fund balance.

The focus of McLean County's governmental funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. The County's unreserved fund balance can serve as a useful financial indicator of the County's financial condition at the end of the fiscal year. As of December 31, 2007, the County's governmental funds reported a combined fund balance of \$26,556,222.

The General Fund is the chief operating fund of County government. On December 31, 2007, the General Fund reported an unrestricted fund balance of \$12,830,944. Total assets in the General Fund amounted to \$25,533,902. Total assets in the General Fund increased \$2,598,020 over the prior year.

Governmental Funds - Revenue and Expenditure Analysis

The following table lists the total revenues and expenditures for the Governmental Funds as of December 31, 2007:

**McLean County, Illinois**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**

	<u>General Fund</u>		<u>Other Governmental Funds</u>		<u>Total Governmental Funds</u>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>						
General Property Taxes	\$ 9,331,787	\$ 9,395,546	\$ 18,895,034	\$ 18,077,028	\$ 28,226,821	\$ 27,472,574
Other Taxes	7,536,649	8,846,599	100,000	100,000	7,636,649	8,946,599
Licenses, Permits, Fees, and Fines	5,885,643	5,785,149	2,422,627	2,264,089	8,308,270	8,049,238
Intergovernmental	4,453,411	3,015,113	10,904,047	9,531,016	15,357,458	12,546,129
Charges for Services	5,730,527	5,454,059	3,039,996	2,187,238	8,770,523	7,641,297
Maintenance Contracts	2,914,050	2,615,721	-	-	2,914,050	2,615,721
Interest	1,497,301	1,361,397	251,489	224,820	1,748,790	1,586,217
Miscellaneous	130,791	83,468	39,062	1,079,136	169,853	1,162,604
Total Revenues	<u>37,480,159</u>	<u>36,557,052</u>	<u>35,652,255</u>	<u>33,463,327</u>	<u>73,132,414</u>	<u>70,020,379</u>
<b>EXPENDITURES</b>						
Current:						
General Government	16,207,039	15,995,965	6,996,761	6,730,600	23,203,800	22,726,565
Public Safety	18,672,079	17,461,910	4,580,090	4,705,801	23,252,169	22,167,711
Highways and Streets	-	-	6,723,818	7,261,082	6,723,818	7,261,082
Health and Welfare	-	-	6,895,545	6,530,572	6,895,545	6,530,572
Culture and Recreation	469,854	443,564	550,376	537,171	1,020,230	980,735
Capital Outlay	740,914	755,020	9,132,151	4,066,967	9,873,065	4,821,987
Debt Service	234,206	236,711	2,656,422	2,526,926	2,890,628	2,763,637
Total Expenditures	<u>36,324,092</u>	<u>34,893,170</u>	<u>37,535,163</u>	<u>32,359,119</u>	<u>73,859,255</u>	<u>67,252,289</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>1,156,067</u>	<u>1,663,882</u>	<u>(1,882,908)</u>	<u>1,104,208</u>	<u>(726,841)</u>	<u>2,768,090</u>
<b>OTHER FINANCING SOURCES</b>						
Operating Transfers In	546,620	562,120	538,169	713,736	1,084,789	1,275,856
Proceeds from Capital Lease	38,465	26,485	-	49,918	38,465	76,403
Proceeds from Sale of Assets	-	5,344	7,000	4,950	7,000	10,294
Operating Transfers Out	<u>(946,956)</u>	<u>(633,953)</u>	<u>(849,298)</u>	<u>(1,222,496)</u>	<u>(1,796,254)</u>	<u>(1,856,449)</u>
Total Other Financing Sources	<u>(361,871)</u>	<u>(40,004)</u>	<u>(304,129)</u>	<u>(453,892)</u>	<u>(666,000)</u>	<u>(493,896)</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>794,196</u>	<u>1,623,878</u>	<u>(2,187,037)</u>	<u>650,316</u>	<u>(1,392,841)</u>	<u>2,274,194</u>
<b>FUND BALANCE</b>						
Beginning of Year, as restated	12,036,748	9,640,689	15,912,315	15,261,999	27,949,063	24,902,688
Restatement	-	772,181	-	-	-	772,181
End of Year	<u>12,830,944</u>	<u>12,036,748</u>	<u>13,725,278</u>	<u>15,912,315</u>	<u>26,556,222</u>	<u>\$ 27,949,063</u>

The change in Fund Balance for the General Fund was an increase of \$794,196. This excess is largely attributable to a significant increase in intergovernmental revenue received from the State of Illinois (Income Tax and Personal Property Replacement Tax), an increase in interest earned on investments and a significant increase in fee revenues from the Horizon Wind Farm project in eastern McLean County.

#### General Fund Budget Highlights

The difference between the original adopted General Fund budget and the year-end General Fund actual expenditures, which includes the Tort Judgment Fund in the Combined Annual Financial Report as of December 31, 2007, is the increase in the General Government, Public Safety and Capital Outlay expenditures. The increases in the General Government and Public Safety expenditures are attributable to increased Contractual Services expenditures. As noted in the Capital Outlay expense category, at year-end, the County's actual expenditures totaled \$740,914, an increase of \$236,214 over the original adopted budget of \$504,700. The increase in the Capital Outlay expenses is attributable to capital maintenance and repair projects in fiscal year 2007.

As of December 31, 2007, the actual revenues in the General Fund totaled \$33,701,362. Actual revenues exceeded the original adopted budget figure of \$31,945,596. In the category of Other Taxes, actual revenues totaled \$7,536,649, which is \$69,176 less than the original adopted budget figure of \$7,605,825. Licenses, permits, fees and fines totaled \$5,885,643, which exceeded the original adopted budget figure of \$5,601,790 by \$283,853. Under the category of Maintenance Contracts, actual revenues totaled \$2,914,050, which was \$77,559 less than the original adopted budget figure of \$2,991,609.

At year-end, the actual expenditures in the General Fund were 0.5% less than the original adopted budget appropriation. In the category of General Government, the actual expenditures totaled \$12,076,099, which is \$738,596 less than the original adopted budget appropriation of \$12,814,695. In the category of Public Safety, the actual expenditures totaled \$18,672,079, which is \$315,252 higher than the original adopted budget appropriation of \$18,356,827. In the category of Culture and Recreation, the actual expenditures totaled \$469,854, which is \$5,165 higher than the original adopted budget appropriation of \$464,689. The following table shows the changes between the original adopted budget and the final actual revenues and expenditures in the General Fund as of December 31, 2007.

The County made eighteen budget amendments for 2007. Amendments were primarily made to increase the income to follow the increase in expenditures; particularly with the grants the County was awarded. There was a higher than projected average daily census at the adult detention facility and more utilization by other counties of the McLean County Coroner's Office and Morgue.

**Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2007**

	<u>General Fund</u>			<u>Difference</u>
	<u>Original</u>	<u>Final as</u>	<u>Actual</u>	<u>Original Vs.</u>
	<u>Budget</u>	<u>Amended</u>	<u>Year-End</u>	<u>Actual</u>
<b>REVENUES</b>				
General Property Taxes	\$ 9,332,172	\$ 9,332,172	\$ 9,331,787	(385)
Other Taxes	7,605,825	7,605,825	7,536,649	(69,176)
Licenses, Permits, Fees, and Fines	5,601,790	5,601,790	5,885,643	283,853
Intergovernmental	3,509,269	3,621,341	4,453,411	944,142
Charges for Services	1,862,081	1,937,081	1,975,208	113,127
Maintenance Contracts	2,991,609	2,991,609	2,914,050	(77,559)
Interest	1,036,500	1,036,500	1,473,823	437,323
Miscellaneous	6,350	6,350	130,791	124,441
Total Revenues	<u>31,945,596</u>	<u>32,132,668</u>	<u>33,701,362</u>	<u>1,755,766</u>
<b>EXPENDITURES</b>				
Current Operating				
General Government	12,814,695	13,320,823	12,076,099	738,596
Public Safety	18,356,827	18,723,660	18,672,079	(315,252)
Culture and Recreation	464,689	481,689	469,854	(5,165)
Capital Outlay	504,700	2,348,700	740,914	(236,214)
Debt Service	225,743	242,571	234,206	(8,463)
Total Expenditures	<u>32,366,654</u>	<u>35,117,443</u>	<u>32,193,152</u>	<u>173,502</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(421,058)</u>	<u>(2,984,775)</u>	<u>1,508,210</u>	<u>1,929,268</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	515,402	515,402	546,620	31,218
Proceeds from Capital Lease	-	-	38,465	38,465
Proceeds from Disposition of Capital Assets	-	-	-	-
Operating Transfers Out	-	(135,000)	(946,956)	(946,956)
Total Other Financing Sources	<u>515,402</u>	<u>380,402</u>	<u>(361,871)</u>	<u>(877,273)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 94,344</u>	<u>\$ (2,604,373)</u>	<u>1,146,339</u>	<u>\$ 1,051,995</u>
<b>EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE</b>			356,312	
<b>FUND BALANCE</b>				
Beginning of Year, as restated			<u>11,328,293</u>	
End of Year			<u>\$ 12,830,944</u>	

## Capital Assets and Debt Administration

McLean County's total investment in capital assets, including construction in progress, for its governmental and business-type activities as of December 31, 2007, amounts to \$111,240,545, net of accumulated depreciation. The investment in capital assets includes land, buildings, machinery and equipment, system improvements, park facilities, infrastructure and construction in progress on buildings and systems. Below is a brief listing of the major capital asset events during fiscal year 2007.

A variety of infrastructure projects including County highway construction and maintenance and bridge and culvert repair and replacement were ongoing throughout the year. Infrastructure capital asset additions in 2007 amounted to \$6,262,681. Another \$5,778,484 of infrastructure construction in progress was added during the fiscal year.

Vehicles, highway trucks and construction equipment were added in 2007 as either new or replacement equipment at a cost of \$1,185,721.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2007, the Statement of Net Assets included \$6,160,702 as the amount for capital leases, net after accumulated depreciation.

The Public Building Commission, a discretely presented component unit, is a political body that can be requested to build, improve, or maintain public facilities for certain governmental entities in McLean County. The Public Building Commission may issue debt to carry out the construction or improvements and the governmental entity then levies a special tax to pay for the annual capitalized lease improvements or maintenance payments. The debt of the Public Building Commission is payable from the lease payments received from the governmental entities. The lease payments are general obligations of the governmental entity and are backed by the full faith and credit of the governmental entity. McLean County has entered into four outstanding lease agreements with the Public Building Commission for construction, improvement, and/or maintenance of facilities. The following table summarizes the annual debt service requirements to maturity for all of the County's capital lease obligations payable to the Public Building Commission.

Additional information about the County's capital assets can be found in Note 6 of the Notes to the Financial Statements.

**Capital Lease Obligations Payable to Public Building Commission**

<b>Year ending December 31</b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Other</u></b>	<b><u>Total</u></b>
2008	1,693,259	314,975	190,430	2,198,664
2009	1,639,854	362,470	196,340	2,198,664
2010	1,602,598	408,526	187,540	2,198,664
2011	1,554,034	453,433	191,197	2,198,664
2012	1,505,698	497,126	195,840	2,198,664
2013-2017	4,539,259	1,791,479	689,119	7,019,857
2018-2022	1,442,500	176,156	527,224	2,145,880
<b>TOTAL</b>	<b>13,977,202</b>	<b>4,004,165</b>	<b>2,177,690</b>	<b>20,159,057</b>

Additional information on McLean County's long-term debt can be found in Note 8 of this report.

## **Enterprise Fund – Net Assets Analysis**

The McLean County Nursing Home is the County's only enterprise fund. The following table reflects the Proprietary Fund Statement of Net Assets for the fiscal year ending December 31, 2007.

Proprietary Fund - McLean County Nursing Home  
Business-Type Activities - Enterprise Fund  
Statement of Net Assets

	As of December 31, <u>2007</u>	As of December 31, <u>2006</u>	Net Change <u>2006 to 2007</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Deposits	\$ 6,905,689	\$ 5,552,418	\$ 1,353,271
Receivables:			
State of Illinois	969,171	920,976	48,195
Accounts	90,563	32,674	57,889
Other	125,446	164,701	(39,255)
Due from Other Funds	3,780	-	3,780
Inventories	58,519	47,006	11,513
Other Assets	<u>21,494</u>	<u>20,753</u>	<u>741</u>
Total Current Assets	<u>8,174,662</u>	<u>6,738,528</u>	<u>\$ 1,436,134</u>
<b>NONCURRENT ASSETS</b>			
Capital assets	5,195,990	5,157,513	38,477
Less Accumulated Depreciation	<u>(4,001,207)</u>	<u>(3,839,396)</u>	<u>(161,811)</u>
Total Noncurrent Assets	<u>1,194,783</u>	<u>1,318,117</u>	<u>(123,334)</u>
 Total Assets	 <u>9,369,445</u>	 <u>8,056,645</u>	 <u>1,312,800</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	83,662	168,183	(84,521)
Accrued compensated absences	18,518	-	18,518
Due to Individuals and Other Governmental Entities	26,517	25,878	639
Due to State of Illinois	157,303	265,480	(108,177)
Due to Other Funds	305,765	193,528	112,237
Due to Fiduciary Funds	<u>160,223</u>	<u>149,499</u>	<u>10,724</u>
Total Current Liabilities	751,988	802,568	(50,580)
<b>NONCURRENT LIABILITIES</b>			
Accrued Compensated Absences	<u>167,300</u>	<u>191,865</u>	<u>(24,565)</u>
 Total Liabilities	 <u>919,288</u>	 <u>994,433</u>	 <u>(75,145)</u>
<b>NET ASSETS</b>			
Invested in Capital Assets	1,194,783	1,318,117	(123,334)
Unrestricted	<u>7,255,374</u>	<u>5,744,095</u>	<u>1,511,279</u>
 TOTAL NET ASSETS	 <u>8,450,157</u>	 <u>\$ 7,062,212</u>	 <u>\$ 1,387,945</u>

As of December 31, 2007, the County's enterprise fund reported total net assets of \$8,450,157. At year-end, the total net assets of the County's enterprise fund increased \$1,387,945 over the prior year. Of this total, \$1,194,783 is accounted for by investment in capital assets. The balance of \$7,255,374 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance increased \$1,511,279 over the prior year.

The following table presents the Statement of Revenues, Expenditures, and Changes in Net Assets for the County's proprietary fund.

**Proprietary Fund - Enterprise Fund - McLean County Nursing Home  
Statement of Revenues, Expenditures, and Changes in Net Assets**

	Year Ended December 31, <u>2007</u>	Year Ended December 31, <u>2006</u>	Net Change <u>2006 to 2007</u>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 9,069,943	\$ 6,802,378	\$ 2,267,565
Miscellaneous	<u>61,846</u>	<u>60,105</u>	<u>1,741</u>
Total Operating Revenues	<u>9,131,789</u>	<u>6,862,483</u>	<u>2,269,306</u>
<b>OPERATING EXPENSES</b>			
Personal Services	4,691,092	4,565,437	125,655
Contractual Services	2,892,817	1,083,366	1,809,451
Supplies	362,152	358,936	3,216
Food	336,237	316,209	20,028
Utilities	281,644	272,475	9,169
Repairs and Maintenance	3,710	27,975	(24,265)
Loss on Asset Disposal	-	7,876	(7,876)
Depreciation	<u>161,811</u>	<u>184,109</u>	<u>(22,298)</u>
Total Operating Expenses	<u>8,729,463</u>	<u>6,816,383</u>	<u>1,913,080</u>
Operating Income/(Loss)	402,326	46,100	356,226
<b>NONOPERATING REVENUES</b>			
Interest	<u>274,153</u>	<u>251,078</u>	<u>23,075</u>
Income before Operating Transfers	676,479	297,178	379,301
<b>OPERATING TRANSFERS IN</b>	<u>711,466</u>	<u>580,593</u>	<u>130,873</u>
<b>NET INCOME</b>	1,387,945	877,771	510,174
<b>NET ASSETS</b>			
Beginning of Year	<u>7,062,212</u>	<u>6,184,441</u>	<u>877,771</u>
End of Year	<u>8,450,157</u>	<u>7,062,212</u>	<u>\$ 1,387,945</u>

Charges for services provided by the County Nursing Home totaled \$9,069,943 and accounted for 99% of the total operating revenues. Charges for services revenue increased \$2,267,565 from the prior year. This increase is largely attributable to the increase in the daily rate. The total operating expenses were 96% of the total operating revenues for fiscal year 2007. For fiscal year 2007, the total operating expenses were \$8,729,463. After crediting back interest earnings and the operating transfers, the Nursing Home ended fiscal year 2007 with net income of \$1,387,945. The end of the year fund balance increased from \$7,062,212 as of December 31, 2006, to \$8,450,157 as of December 31, 2007.

Of the total spent to operate the Nursing Home, 54% was spent on personal services, 33% was spent on contractual services, 8% was spent on food and supplies, 3% was spent on utilities and repairs and maintenance, and 2% was accounted for by annual depreciation on capital assets and loss on asset disposal.

## **ECONOMIC FACTORS**

In the midst of a national economic slowdown in the housing market, McLean County continues to experience growth in real estate developments, with significant growth in the hotel and restaurant sectors as well as new residential subdivisions in Bloomington and Normal. One indicator of the economic growth is the increase in McLean County's equalized assessed valuation. For property tax year 2006, the County's equalized assessed valuation totaled \$3,382,503,012. For property tax year 2007, the County's equalized assessed valuation totaled \$3,568,879,303, an increase of \$186,376,291 or 5.5% higher than the prior year.

New commercial, retail, and recreational developments have been approved for both downtown Bloomington and Normal. In downtown Normal, construction of new office and first floor retail space continues. The redevelopment plan for downtown Normal includes a Multi-Modal Transportation Center. The Town continues to seek federal funding for this facility. A new 229 room Marriott Hotel and a 43,000 square foot Conference Center, which will be owned by the Town of Normal, anchors the revitalized Uptown area. The Children's Discovery Museum, which is operated by the Normal Parks and Recreation Department, attracts over 150,000 visitors per year. One Main Development has begun construction on Uptown One, a 129,000 square foot mixed use building, which is one of three new private development projects to be constructed near the center of the downtown. Within the past 12 months, The Bank of Illinois completed construction of a new four-story office building that will house the Bank's operations and offer high-end office space for lease. The Shoppes at College Hills, an outdoor, life-style shopping mall, opened in the fall of 2005. Within the last year, a new Hampton Inn and Suites opened on the southwest corner of this property. DESTIHL, a restaurant and micro-brewery, opened immediately north of the Hampton Inn and Suites. A new retail shopping center including a

Schnuck's grocery store, several restaurants and a multi-screen movie complex is currently under construction north of Illinois State University and near Interstate 55. Within the past 12 months, a new Candlewood Suites Extended Stay Hotel opened in northeast Normal across from the Meijer's store. The Town of Normal has approved a new residential subdivision near the intersection of Fort Jesse Road and Airport Road. Near the Grove Elementary School and Normal Community High School, northeast Normal continues to be an attractive location for new residential subdivisions.

In Bloomington, the 7,000 seat downtown coliseum and adjacent parking deck anchor development in the downtown. The U.S. Cellular Coliseum is the home for an indoor arena football league team and a Class A minor league hockey team. In addition, the Coliseum offers a new entertainment venue for the community with variety shows, concerts, and other special events. The Coliseum is expected to further redevelopment and investment in the downtown area. The Bloomington Center for the Performing Arts anchors the north end of downtown Bloomington. The Center for the Performing Arts offers another entertainment venue for live performances by musical groups, the Bloomington-Normal Symphony Orchestra and other performers. In addition, the Center for the Performing Arts provides rehearsal and studio space for musicians and dance companies in Bloomington-Normal. Work continues on the development of a new cultural district on the north end of the downtown. Bloomington continues to attract residential development to the downtown area. Within the past 12 months, the renovation of the Ensenberger Building, a former retail furniture store, was completed to convert this property to upscale downtown condominium units. Several other properties in the downtown are currently being converted into residential space. New residential subdivisions continue to be built on Bloomington's east side. During 2005, the first residential subdivision to be built east of Towanda Barnes Road was started. Another new residential subdivision has been approved on the north side of Route 9 just east of Towanda Barnes Road. Bloomington's growth on the east side expanded with the annexation of property along Ireland Grove Road east of Towanda Barnes Road for a new residential subdivision. Residential developments on the east side have been accompanied by new commercial investments. A new Holiday Inn Hotel and Conference Center recently opened on Route 9 east across the street from the main entrance to the Central Illinois Regional Airport. Adjacent to the new Holiday Inn is a J. Buck's Restaurant. Within the past 12 months, a new Park Hotel and Conference Center opened at the intersection of Towanda-Barnes Road and GE Road,. Along Ireland Grove Road immediately west of Towanda-Barnes Road, new commercial and retail development is planned. With the completion and licensing of a new sanitary system treatment plant south of Bloomington, it is expected that residential and commercial development along and east of Towanda Barnes will continue in the near future. A new multi-screen theater complex opened on the west side of Bloomington.

Mitsubishi Motors Manufacturing continues to operate the Normal manufacturing plant at reduced capacity. Even with a reduction in manufacturing jobs, McLean County continues to report one of the lowest unemployment rates in the State.

The County Board approved a Special Use permit for the construction of a Wind Farm to be constructed in eastern McLean County near Arrowsmith. Construction of the 120 wind turbines in Phase II was recently completed. The 240 wind turbines have the capacity to generate 400 megawatts of electricity. When fully operational, this new Wind Farm will be one of the largest facilities of its kind in the United States.

A second Wind Farm is planned northeast of Normal along the Interstate 74 corridor near Carlock. The County Board has approved a Special Use Permit for the construction of 100 wind turbines.

The City of Chenoa has announced plans for a new warehouse/assembly facility to be built near the interchange of Interstate 55 and U.S. Highway 24. In addition to the warehouse/assembly facility, Chenoa has also announced plans for the construction of an ethanol plant.

The County's overall economic growth and development contributes to the increased demand for new or expanded programs and services that exceed the County's statutory authority to generate new revenue or to increase existing revenues. In addition, recent changes in State law have increased County Government's share of the total pension contribution for law enforcement personnel. The failure of the State to adequately meet its statutory obligations to the County results in the County having to fund 54% of the salary expense for probation officers, under Illinois law, the State should be reimbursing 100% of the salary expense for certain probation officers. Therefore, the County's governmental funds must continue to hold the line on spending, in order to maintain existing programs and services while facing increasing personnel costs and employee health insurance costs.

### **Requests for Information**

This financial report is designed to provide a general overview of McLean County's financial condition. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Administrator, P.O. Box 2400, Bloomington, Illinois 61702-2400.

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McLEAN COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

December 31, 2007

ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
<b>CURRENT ASSETS</b>					
Cash and investments	\$ 24,865,359	\$ 6,905,689	\$ 31,771,048	\$ 964,625	\$ 8,027,804
Receivables:					
State of Illinois	4,330,397	969,171	5,299,568	121,593	-
General property taxes	28,975,799	-	28,975,799	-	-
Accounts	137,026	90,563	227,589	84,168	-
Insurance recoveries	653,040	-	653,040	-	-
Other	481,880	125,446	607,326	12,981	-
Due from component unit	798,379	-	798,379	-	-
Due from primary government	-	-	-	-	3,861,661
Due from other governments	-	-	-	-	914,637
Internal balances	301,985	(301,985)	-	-	-
Inventories	445,314	58,519	503,833	-	-
Capital leases receivable from primary government	-	-	-	-	2,225,000
Capital leases receivable	-	-	-	-	365,000
Other assets	55,933	21,494	77,427	11,463	-
Total current assets	<u>61,045,112</u>	<u>7,868,897</u>	<u>68,914,009</u>	<u>1,194,830</u>	<u>15,394,102</u>
<b>NONCURRENT ASSETS</b>					
Capital leases receivable from primary government	-	-	-	-	13,595,784
Capital leases receivable	-	-	-	-	7,302,500
Long-term receivable	175,000	-	175,000	-	284,819
Capital assets:					
Not being depreciated	20,801,742	15,000	20,816,742	-	-
Net of accumulated depreciation	89,244,020	1,179,783	90,423,803	451,830	-
Total capital assets	<u>110,045,762</u>	<u>1,194,783</u>	<u>111,240,545</u>	<u>451,830</u>	<u>-</u>
Total noncurrent assets	<u>110,220,762</u>	<u>1,194,783</u>	<u>111,415,545</u>	<u>451,830</u>	<u>21,183,103</u>
<b>TOTAL ASSETS</b>	<u>171,265,874</u>	<u>9,063,680</u>	<u>180,329,554</u>	<u>1,646,660</u>	<u>36,577,205</u>

LIABILITIES AND NET ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ 1,563,138	\$ 83,662	\$ 1,646,800	\$ 49,979	\$ 814,279
Due to primary government	-	-	-	22,382	-
Unearned revenue - property taxes	28,975,799	-	28,975,799	-	35,000
Unearned revenue - other	299,822	-	299,822	-	-
Due to individuals and other governmental entities	705,625	26,517	732,142	-	2,701,975
Due to State of Illinois	537,596	157,303	694,899	-	-
Due to others	785,469	160,223	945,692	1,180	-
Accrued interest payable	102,948	-	102,948	-	645,294
Accrued compensated absences	126,227	18,518	144,745	35	-
Claims payable	1,437,773	-	1,437,773	-	-
Capital lease obligations	152,003	-	152,003	-	-
Capital lease obligations - component unit	1,693,259	-	1,693,259	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	2,555,000
Total current liabilities	36,379,659	446,223	36,825,882	73,576	6,751,548
<b>NONCURRENT LIABILITIES</b>					
Deferred revenue	-	-	-	-	175,000
Accrued compensated absences	1,136,040	167,300	1,303,340	317	-
Capital lease obligations	112,721	-	112,721	-	-
Capital lease obligations - component unit	12,283,943	-	12,283,943	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	20,669,964
Total noncurrent liabilities	13,532,704	167,300	13,700,004	317	20,844,964
<b>TOTAL LIABILITIES</b>	49,912,363	613,523	50,525,886	73,893	27,596,512
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	95,803,836	1,194,783	96,998,619	451,830	-
Restricted	12,812,304	-	12,812,304	-	-
Unrestricted	12,737,371	7,255,374	19,992,745	1,120,937	8,980,693
<b>TOTAL NET ASSETS</b>	\$ 121,353,511	\$ 8,450,157	\$ 129,803,668	\$ 1,572,767	\$ 8,980,693

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2007

	Program Revenues		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
<b>PRIMARY GOVERNMENT</b>			
Governmental activities:			
General government	\$ 17,162,615	\$ 7,051,123	\$ 508,187
Public safety	28,203,584	7,580,153	4,359,477
Highways and streets	8,717,206	2,615,318	77,453
Health and welfare	8,725,450	1,211,865	2,406,744
Culture and recreation	1,100,143	344,192	32
Interest expense	324,701	-	-
Total governmental activities	64,233,699	18,802,651	7,351,893
Business-type activities:			
Health and welfare	8,729,463	9,069,943	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 72,963,162</u>	<u>\$ 27,872,594</u>	<u>\$ 7,351,893</u>
<b>COMPONENT UNITS</b>			
Emergency Telephone System Board	\$ 2,516,012	\$ 1,697,474	\$ -
Public Building Commission	5,379,453	4,336,101	-
<b>TOTAL COMPONENT UNITS</b>	<u>\$ 7,895,465</u>	<u>\$ 6,033,575</u>	<u>\$ -</u>
<b>GENERAL REVENUES</b>			
General property tax			
Motor fuel tax			
Retailers occupation tax			
State income tax			
Personal property replacement tax			
Unrestricted interest earnings			
Miscellaneous			
Intergovernmental			
Gain on sale of asset			
<b>TRANSFERS</b>			
Total general revenues and transfers			
Change in net assets			
<b>NET ASSETS</b>			
Beginning of year, as restated			
End of year			

Net (Expenses) Revenues and Changes in Net Assets					
Capital Grants	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
\$ -	\$ (9,603,305)	\$ -	\$ (9,603,305)	\$ -	\$ -
-	(16,263,954)	-	(16,263,954)	-	-
3,338,595	(2,685,840)	-	(2,685,840)	-	-
-	(5,106,841)	-	(5,106,841)	-	-
-	(755,919)	-	(755,919)	-	-
-	(324,701)	-	(324,701)	-	-
3,338,595	(34,740,560)	-	(34,740,560)	-	-
-	-	340,480	340,480	-	-
<u>\$ 3,338,595</u>	<u>(34,740,560)</u>	<u>340,480</u>	<u>(34,400,080)</u>	<u>-</u>	<u>-</u>
\$ -	-	-	-	(818,538)	-
-	-	-	-	-	(1,043,352)
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(818,538)</u>	<u>(1,043,352)</u>
	28,226,821	-	28,226,821	-	-
	5,182,097	-	5,182,097	-	-
	5,695,706	-	5,695,706	-	-
	1,840,943	-	1,840,943	-	-
	1,795,427	-	1,795,427	-	-
	1,748,790	274,153	2,022,943	37,548	557,370
	390,218	61,846	452,064	1,567	-
	981,343	-	981,343	-	-
	-	-	-	-	-
	(711,466)	711,466	-	-	-
	45,149,879	1,047,465	46,197,344	39,115	557,370
	10,409,319	1,387,945	11,797,264	(779,423)	(485,982)
	110,944,192	7,062,212	118,006,404	2,352,190	9,466,675
<u>\$ 121,353,511</u>	<u>\$ 8,450,157</u>	<u>\$ 129,803,668</u>	<u>\$ 1,572,767</u>	<u>\$ 8,980,693</u>	

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

**December 31, 2007**

<b>ASSETS</b>	<b><u>General</u></b>	<b><u>Other Governmental Funds</u></b>	<b><u>Total Governmental Funds</u></b>
Cash and investments	\$ 9,513,604	\$ 15,351,755	\$ 24,865,359
Receivables:			
State of Illinois	3,176,158	1,154,239	4,330,397
General property taxes	9,847,168	19,128,631	28,975,799
Accounts	63,045	248,981	312,026
Insurance recoveries	653,040	-	653,040
Other	225,665	256,218	481,883
Due from other funds	1,141,170	473,208	1,614,378
Due from fiduciary funds	650	-	650
Due from component units	759,458	38,921	798,379
Inventories	98,178	347,136	445,314
Other assets	<u>55,766</u>	<u>167</u>	<u>55,933</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 25,533,902</u></b>	<b><u>\$ 36,999,256</u></b>	<b><u>\$ 62,533,158</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 574,382	\$ 988,757	\$ 1,563,139
Deferred revenue - property taxes	9,847,168	19,128,631	28,975,799
Deferred revenue - other	12,216	646,276	658,492
Due to individuals and other governmental entities	219,290	486,335	705,625
Due to State of Illinois	120,170	417,426	537,596
Due to other funds	3,780	1,308,613	1,312,393
Due to fiduciary funds	488,179	297,940	786,119
Claims payable	<u>1,437,773</u>	<u>-</u>	<u>1,437,773</u>
Total liabilities	<u>12,702,958</u>	<u>23,273,978</u>	<u>35,976,936</u>
 <b>FUND BALANCES</b>			
Reserved for inventories	98,178	347,136	445,314
Unrestricted - undesignated reported in:			
General Fund	12,732,766	-	12,732,766
Special Revenue Funds	<u>-</u>	<u>13,378,142</u>	<u>13,378,142</u>
Total fund balances	<u>12,830,944</u>	<u>13,725,278</u>	<u>26,556,222</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 25,533,902</u></b>	<b><u>\$ 36,999,256</u></b>	<b><u>\$ 62,533,158</u></b>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS

December 31, 2007

Total fund balances - governmental funds		\$ 26,556,222
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:		
Cost of capital assets	\$ 145,664,091	
Accumulated depreciation	<u>36,752,973</u>	108,911,118
Capital asset - construction in progress under capital lease		1,134,644
Long-term receivables not recognized as current resources but are considered unearned revenue until available in the governmental fund statements.		358,668
Interest on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of net assets.		(102,948)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at December 31, 2007 consist of:		
Capital lease obligations	264,724	
Capital lease obligations - component unit	13,977,202	
Accrued compensated absences	<u>1,262,267</u>	<u>(15,504,193)</u>
<b>TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 121,353,511</u></b>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2007

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
General property taxes	\$ 9,331,787	\$ 18,895,034	\$ 28,226,821
Other taxes	7,536,649	100,000	7,636,649
Licenses, permits, fees, and fines	5,885,643	2,422,627	8,308,270
Intergovernmental	4,453,411	10,904,047	15,357,458
Charges for services	5,730,527	3,039,996	8,770,523
Maintenance contracts	2,914,050	-	2,914,050
Interest	1,497,301	251,489	1,748,790
Miscellaneous	130,791	39,062	169,853
Total revenues	<u>37,480,159</u>	<u>35,652,255</u>	<u>73,132,414</u>
<b>EXPENDITURES</b>			
Current:			
General government	16,207,039	6,996,761	23,203,800
Public safety	18,672,079	4,580,090	23,252,169
Highways and streets	-	6,723,818	6,723,818
Health and welfare	-	6,895,545	6,895,545
Culture and recreation	469,854	550,376	1,020,230
Capital outlay:			
Highways, bridges, and streets	-	8,713,736	8,713,736
Other	740,914	418,415	1,159,329
Debt service	234,206	2,656,422	2,890,628
Total expenditures	<u>36,324,092</u>	<u>37,535,163</u>	<u>73,859,255</u>
Excess (deficiency) of revenues over expenditures	<u>1,156,067</u>	<u>(1,882,908)</u>	<u>(726,841)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	546,620	538,169	1,084,789
Proceeds from capital lease	38,465	-	38,465
Proceeds from disposition of capital assets	-	7,000	7,000
Transfers out	(946,956)	(849,298)	(1,796,254)
Total other financing sources (uses)	<u>(361,871)</u>	<u>(304,129)</u>	<u>(666,000)</u>
Net change in fund balances	794,196	(2,187,037)	(1,392,841)
<b>FUND BALANCES</b>			
Beginning of year, as restated	<u>12,036,748</u>	<u>15,912,315</u>	<u>27,949,063</u>
End of year	<u>\$ 12,830,944</u>	<u>\$ 13,725,278</u>	<u>\$ 26,556,222</u>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT**  
**OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**WITH THE STATEMENT OF ACTIVITIES**  
**Year Ended December 31, 2007**

Total net change in fund balances - governmental funds \$ (1,392,841)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Below are the depreciation expense and capital outlays for the year:

Capital outlay/equipment-other	\$ 998,300	
Capital outlay-highways, streets, and bridges	7,885,252	
Capital outlay - payroll/contractual services	1,356,118	
Depreciation expense	<u>(3,982,710)</u>	6,256,960

Additional capital assets acquired by capital contributions:

Infrastructure built by State	2,764,935	
ETSB building turned over to the County	683,268	
Construction in progress, Government Center, provided by PBC	<u>1,570</u>	3,449,773

Health department grant revenues 148,668

Repayment on long-term receivable is recognized in the governmental funds in the current year. Revenue related to the long-term receivable was recognized in the Statement of Activities at the inception of the agreement in a prior year and thereby the revenue recognized in the governmental funds is reversed. (35,000)

Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayments of capital lease principal are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net assets.

Debt issued or incurred:

Proceeds from capital lease	(38,465)	
-----------------------------	----------	--

Principal reductions:

Capital lease repayments	151,442	
Capital lease repayments - component unit	<u>2,274,488</u>	2,387,465

Some accrued compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (121,815)

Interest expense on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of activities. (48,407)

Proceeds from disposition of capital assets provides current financial resources to governmental funds while loss on disposition of capital assets is recognized in the statement of activities.

Commodities inventory is not a financial resource in governmental funds. Commodities used are reported as expenses and commodities donated are reported as revenues in the Statement of Activities.

Commodities used	981,343	
Commodities donated	(981,343)	-

Intragovernmental activities charges for services are eliminated in the Statement of Activities.

Revenues	(2,322,714)	
Expenses	2,322,714	-

Proceeds on disposition of capital assets	(7,000)	
Gain (loss) on disposition of capital assets	<u>(228,484)</u>	<u>(235,484)</u>

**CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES**

\$ 10,409,319

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES**  
**ENTERPRISE FUND - NURSING HOME**

**December 31, 2007**

**ASSETS**

<b>CURRENT ASSETS</b>	<b>\$ 6,905,689</b>
Cash and deposits	
Receivables:	
State of Illinois	969,171
Accounts	90,563
Other	125,446
Due from other funds	3,780
Inventories	58,519
Other assets	21,494
Total current assets	<u>8,174,662</u>
 <b>NONCURRENT ASSETS</b>	
Capital assets	5,195,990
Less accumulated depreciation	<u>(4,001,207)</u>
Total noncurrent assets	<u>1,194,783</u>
 <b>TOTAL ASSETS</b>	 <u><u>9,369,445</u></u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>	
Accounts payable	83,662
Accrued compensated absences	18,518
Due to individuals and other governmental entities	26,517
Due to State of Illinois	157,303
Due to other funds	305,765
Due to fiduciary funds	160,223
Total current liabilities	<u>751,988</u>
 <b>NONCURRENT LIABILITIES</b>	
Accrued compensated absences	<u>167,300</u>
 <b>TOTAL LIABILITIES</b>	 <u><u>919,288</u></u>
 <b>NET ASSETS</b>	
Invested in capital assets	1,194,783
Unrestricted	<u>7,255,374</u>
 <b>TOTAL NET ASSETS</b>	 <u><u>\$ 8,450,157</u></u>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET ASSETS**  
**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES**  
**ENTERPRISE FUND - NURSING HOME**

**Year Ended December 31, 2007**

<b>OPERATING REVENUES</b>	
Charges for services	\$ 9,069,943
Miscellaneous	<u>61,846</u>
Total operating revenues	<u>9,131,789</u>
 <b>OPERATING EXPENSES</b>	
Personal services	4,691,092
Contractual services	2,892,817
Supplies	362,152
Food	336,237
Utilities	281,644
Repairs and maintenance	3,710
Loss on asset disposal	-
Depreciation	<u>161,811</u>
Total operating expenses	<u>8,729,463</u>
Operating gain	402,326
 <b>NONOPERATING REVENUES</b>	
Interest	<u>274,153</u>
Income before operating transfers	676,479
 <b>TRANSFERS IN</b>	<u>711,466</u>
 <b>Changes in net assets</b>	1,387,945
 <b>NET ASSETS</b>	
Beginning of year	<u>7,062,212</u>
End of year	<u><u>\$ 8,450,157</u></u>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS

PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUND - NURSING HOME

Year Ended December 31, 2007

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from public aid and Medicare	\$ 7,243,500
Cash received from residents	1,716,822
Cash paid to employees and related benefits	(4,687,740)
Cash paid for goods and services	(3,967,310)
Other miscellaneous	58,043
Net cash provided by operating activities	<u>363,315</u>
 <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfer from other funds	<u>711,466</u>
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition of property, plant, and equipment	<u>(38,477)</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received on cash and deposits	<u>316,967</u>
 <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	1,353,271
 <b>CASH AND CASH EQUIVALENTS</b>	
Beginning of year	<u>5,552,418</u>
End of year	<u>\$ 6,905,689</u>
 <b>RECONCILIATION OF OPERATING GAIN TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating gain	\$ 402,326
Adjustments to reconcile operating gain to net cash provided by operating activities:	
Depreciation	161,811
Loss on disposal of property, plant, and equipment	-
Change in operating assets and liabilities:	
Receivables	(113,424)
Inventory	(11,513)
Other assets	(741)
Accounts payable and other liabilities	(198,104)
Internal balances	<u>122,960</u>
 <b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 363,315</u>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**December 31, 2007**

	<b>Private- purpose <u>Trust</u></b>	<b><u>Agency</u></b>
<b>ASSETS</b>		
Cash and investments	\$ 818,701	\$ 2,364,173
Accounts receivable	367,516	-
Accrued interest receivable	-	13,754
Receivables - other	-	7,615
Due from component units	-	1,180
Due from others	<u>-</u>	<u>946,342</u>
 <b>TOTAL ASSETS</b>	 1,186,217	 3,333,064
 <b>LIABILITIES</b>		
Due to individuals and other governmental entities	<u>411,166</u>	<u>3,333,064</u>
 <b>NET ASSETS</b>		
Assets held in trust for others	<u>\$ 775,051</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUND - PRIVATE-PURPOSES TRUST FUND**

**For the Year Ended December 31, 2007**

<b>ADDITIONS</b>	
Interest	\$ 58,815
Other:	
Contributions	5,883
Miscellaneous	<u>5,620</u>
Total additions	<u>70,318</u>
 <b>DEDUCTIONS</b>	
Current:	
General government	40
Health and welfare	<u>10,592</u>
Total deductions	<u>10,632</u>
 <b>CHANGE IN NET ASSETS</b>	59,686
 <b>NET ASSETS</b>	
Beginning of year	<u>715,365</u>
End of year	<u><u>\$ 775,051</u></u>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

McLean County, Illinois (County) is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to McLean County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County and others. McLean County revenues are therefore primarily dependent on the economy within its territorial boundaries and nearby surrounding area. Taxable industry within the area is primarily insurance, manufacturing, retail, and agricultural. Additionally, there are several large non-profit employers such as universities, colleges, hospitals, and other state and local governments.

The accounting policies of McLean County conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies.

**(a) Financial Reporting Entity**

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, McLean County, Illinois, is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of McLean County are financially accountable. McLean County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on McLean County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on McLean County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see next page for description) to emphasize that it is legally separate from the government.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(a) Financial Reporting Entity (Continued)**

Based on the foregoing criteria, the following two organizations are considered to be discretely presented component units of McLean County:

**Emergency Telephone System Board (ETSB)** - The McLean County Board Chairman with the advice and consent of the McLean County Board appoints 9 board members to the Emergency Telephone System Board. The members of the Emergency Telephone System Board are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, authorizing disbursements, and hiring all staff. The geographic area served by the Emergency Telephone System Board is the same as McLean County. The treasurer of McLean County maintains the funds and invests or disburses them at the direction of the Emergency Telephone System Board.

**Public Building Commission (PBC)** - The Public Building Commission is governed by a nine member board of which the County Board appoints the majority of the Public Building Commission's Board. The Public Building Commission enters into lease agreements with local governmental units and issues related debt obligations to acquire, construct, improve, and/or maintain properties on behalf of the same governmental entities. The Public Building Commission currently has debt outstanding and related lease agreements with McLean County and the City of Bloomington, Illinois. The debt is an obligation of the Public Building Commission but is payable solely from the lease payments of the related governmental entities. The rental due under the lease agreement is a general obligation and backed by the full faith and credit of the respective governmental entities with which the Public Building Commission has leases. Therefore, there is a financial benefit/burden relationship.

Transactions between McLean County and the Public Building Commission, as a discretely presented component unit, are accounted for in the same manner as any other state and local government and, therefore, have been treated as interfund services provided and used.

The Public Building Commission's fiscal year end is September 30.

Significant accounting policies of the Emergency Telephone System Board and Public Building Commission are the same as those of McLean County.

Separate financial statements for the Emergency Telephone System Board are not issued.

**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(a) Financial Reporting Entity (Continued)**

Complete financial statements of the Public Building Commission can be obtained from the County Administrator's office at McLean County at the following address:

Administrative offices:  
Public Building Commission  
c/o County Administrator  
McLean County, Illinois  
115 E. Washington St., Room 401  
P.O. Box 2400  
Bloomington, IL 61702-2400

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore no financial accountability. These units are not considered component units of McLean County, Illinois.

The Regional Office of Education, serving McLean, DeWitt, and Livingston Counties, is excluded from the financial reporting entity, as this agency is deemed to be accountable to the State of Illinois.

**(b) Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2007

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(b) Government-wide and Fund Financial Statements (Continued)**

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual governmental fund and the major enterprise fund are reported as separate columns in the fund financial statements.

**(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, other than agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within approximately 90 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and expenditures related to compensated absences are recorded only when payment is due.

The County reports the following major governmental fund:

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. This fund pays the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation**  
**(Continued)**

The other governmental funds of the County are considered nonmajor and are special revenue funds. Special revenue funds account for the proceeds of specific revenue sources.

The County reports the following major proprietary fund:

The Nursing Home Fund accounts for the activities related to the County's 150-bed nursing home. This is the only enterprise fund the County maintains.

Additionally, the County reports the following fund types:

The private purpose trust funds are used to account for monies provided by private donors to provide specific types of care for County residents; as well as grants acquired to promote community development; and funds acquired for nursing home crafts and activities for residents.

The agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. These agency funds account for receipts and disbursements for the operations of eleven special drainage districts; property taxes collected and disbursed to taxing districts; tax sale redemptions; court ordered land condemnations and abandoned property; inheritance taxes to the State of Illinois; bond money being held pending decision of the court; employee wages, taxes, and other deduction payments; jail inmates' cash held; activity held in trust in the Sheriff's Department; and zoning surety deposit being held pending decision of the court.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal on-going operations. The principal operating revenue of the Nursing Home enterprise fund is charges to residents for housing and nursing services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(d) Deposits and Investments**

The County's cash is comprised of cash on hand, demand deposits, and short-term investments with a maturity at the date of purchase of three months or less.

The County and ETSB invest in allowable investments under the *Illinois Compiled Statutes*. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

The Public Building Commission invests in allowable investments under *Illinois Compiled Statutes*. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, and short-term commercial paper rated within the three highest classifications by at least two standard rating services.

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value. Repurchase agreements and sweep accounts, investing in United States Government agency debt securities, are stated at cost which approximates fair value.

The County invests in an external investment for not SEC registered, the Illinois Funds Money Market Fund. The Illinois Fund Money Market Fund is regulated by the State Treasurer's Office. The fair value of the position in the external investment pool is the same as the value of pooled shares.

**(e) Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the government-wide activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to one percent of the total extended levy.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(f) Inventories**

Inventories are stated at cost. Inventories are accounted for under the consumption method whereby acquisitions are initially recorded in inventory accounts and charged as expenditures when used.

**(g) Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure assets are defined by the County as assets with an initial, individual cost of more than \$250,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Category of Asset</u>	<u>Estimated Life</u>
Infrastructure	15-40 years
Buildings and building improvements	20-99 years
Furnishings and equipment	3-20 years

**(h) Accrued Compensated Absences**

County employees are paid for vacation and compensated time by prescribed formulas based on length of service. Accumulated unpaid compensated absences are accrued when incurred in the government-wide and proprietary financial statements. The amount accrued does not exceed a normal year's accumulation. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**(i) Long-term Liabilities**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(i) Long-term Liabilities (Continued)**

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**(j) Fund Equity**

In the government-wide financial statements, the County's net assets are classified as follows:

Invested in Capital Assets, Net of Related Debt

This represents the County's total investment in capital assets, net of accumulated depreciation and related debt.

Restricted Net Assets

Net assets are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted through enabling legislation consists of \$1,347,860 for operations, including, working cash, document storage, and automation; \$1,568,741 for health and wellness; \$7,823,132 for highway; \$347,987 for employee benefits; \$1,648,637 for public safety; \$75,461 for debt service; \$486 for capital improvements.

Unrestricted Net Assets

This includes resources derived from user charges for services, unrestricted state revenues, interest earnings, and other miscellaneous sources. These resources are used for transactions relating to general operations of the County and may be used at the discretion of the Board to meet current expenses.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

**(k) Cash Equivalents**

For the purposes of the statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2007

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(l) Use of Estimates in Preparing Financial Statements**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

**(m) Budgetary Data**

An operating budget is adopted (legally required) each fiscal year for the general and special revenue funds and is prepared on the same modified accrual basis used to reflect actual revenues and expenditures in the governmental funds. A budget is not adopted for a portion of the General Fund, the Employee Benefit Account, as amounts are charged to the various funds and employees as needed to meet the requirements of the fund. Additionally, budgets were not adopted for the following Special Revenue Funds: Working Cash Fund, Parks and Recreation Special Activities Fund, Safe Haven Grant Fund, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Nursing Home Employee Vending Fund, Township Motor Fuel Tax Fund, Township Bridge Program Fund, Law Library Fund, Collector Tax Indemnity Fund, and Capital Improvement Fund, as revenues are mainly derived from grants and the funds operate on the grant period based on the grant budget or the funds are dependent upon donations or charges for services, which are not readily predictable revenues.

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. At a regular or special call meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following January 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to January 1, the budget is legally enacted through passage of an appropriation ordinance. Any budget transfers or increases by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. During the year, several supplementary appropriations were made. Adjustments made during the year are reflected in the budget information included in the financial statements.
3. The legal level of control is by line item (personal services, contractual services, commodities, and capital outlay), except for the General Fund, for which the legal level of control is at the departmental level. The budgets are prepared on a modified accrual basis. Appropriations lapse at year end and must be reappropriated for the following year.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 2 - CASH AND INVESTMENTS**

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, the County's and ETSB's deposits may not be returned to it. The County and ETSB require deposits in excess of the federally insured amount to be collateralized by negotiable obligations of the United States Government or any agency or instrumentality of the United States Government backed by its full faith and credit in an amount equal to 110 percent of the market value of the obligations pledged. As of December 31, 2007, none of the County's bank balance of \$ 18,593,610 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2007, none of the bank balance of \$ 374,551 of the Emergency Telephone System Board (ETSB), a discretely presented component unit, was exposed to custodial credit risk.

Additionally, during the year, the McLean County Treasurer serves in an agency relationship as the collector of property taxes. At a given point in the tax collection cycle, unsecured, uninsured deposits and investments may significantly exceed amounts at year-end. The County's policy follows *Illinois Compiled Statutes* which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus of the financial institution.

**Investments**

As of December 31, 2007, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
Repurchase agreements	\$ 250,000	\$ 250,000
Illinois Funds	15,295,627	15,295,627
Sweep accounts	1,356,528	1,356,528
Money Market Mutual Fund	886,708	886,708

As of December 31, 2007, the ETSB, a discretely presented component unit, had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
Illinois Funds	\$ 425,360	\$ 425,360
Repurchase agreements	165,000	165,000

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

**Interest Rate Risk**

The County and ETSB do not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Under the terms of the repurchase and sweep agreements, funds are reinvested daily. Illinois Funds and Money Market Mutual Funds are available for withdrawal at any time.

**Custodial Credit Risk - Investments**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County and ETSB will not be able to recover the value of their investments or collateral securities that are in possession of an outside party. Regarding the County's and ETSB's investment in repurchase agreements and sweep accounts, all of the underlying securities, consisting of United States Government Agency debt securities, are held by the bank, not in the name of the County or ETSB.

**Credit Risk - Investments**

State law limits investments as described in the Summary of Significant Accounting Policies. The County and ETSB have no investment policy that would further limit their investment choices.

As of December 31, 2007, the County's and ETSB's investment in the Illinois Funds was rated AAAM by Standard and Poor's. For the other investments a rating is not available.

**Concentration of Credit Risk**

The County and ETSB place no limit on the amount the County and ETSB may invest in any one issuer other than requiring diversification of investments to avoid unreasonable risks. More than five percent of the County's and ETSB's investments are invested in Illinois Funds.

**PBC - Cash and Investments**

The Public Building Commission, a discretely presented component unit, invests in allowable investments under Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, and short-term commercial paper rated within the three highest classifications by at least two standard rating services.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

**PBC - Cash and Investments (Continued)**

PBC Deposits

The carrying amount of the PBC's deposits totaled \$ 4,322,652 at September 30, 2007.

Custodial credit risk is the risk that, in the event of a bank failure, the PBC's deposits may not be returned to it. The PBC does not have a deposit policy for custodial credit risk.

As of September 30, 2007, \$ 2,094,802 of the PBC's bank balance of \$ 4,322,652 was exposed to custodial credit risk due to it being uninsured or uncollateralized.

PBC Investments

As of September 30, 2007, the PBC had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
U.S. Government securities	\$ 3,014,389	\$ 3,014,389
Money Market mutual funds	<u>690,763</u>	<u>690,763</u>
	<u>\$ 3,705,152</u>	<u>\$ 3,705,152</u>

Interest Rate Risk

The PBC does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State law limits the investments of the PBC as detailed previously in the opening paragraph for PBC cash and investments. The PBC has no investment policy that would further limit its investment choices. As of September 30, 2007, the PBC's investment in money market mutual funds was rated Aaa and AAAm, by Moody's and S&P, respectively.

Concentration of Credit Risk

The PBC places no limit on the amount the PBC may invest in any one issuer. U.S. Government securities are 81.4 percent of the PBC's total investments, as of September 30, 2007.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 3 - PROPERTY TAXES**

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied during the Board session held in November of each year and is extended against the assessed valuation of the County on January 1. Taxes are typically due and payable in two installments in June and September.

Uncollected taxes are sold by the County Collector in order that those taxes can be distributed to respective taxing bodies. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually no later than sometime during the first quarter of the following year.

Property taxes levied in 2007 to be collected in 2008 have been recognized as assets (receivable), net of an estimated uncollectible amount of 1 percent, and deferred as these taxes are intended for budget purposes to be used in 2008.

Forfeited, objected, and delinquent tax distributions are recognized as revenues as collected due to questioned collectibility.

**NOTE 4 - COMMON CASH ACCOUNT**

Separate bank accounts are not maintained for all County funds. Instead, certain general, special revenue, proprietary, and fiduciary funds maintain their cash balances in a common checking account. Accounting records are maintained to show the portion of the common cash balance attributable to each participating fund.

Earnings on the common checking account are allocated to the General Fund unless statutes require otherwise or the County Board has authorized otherwise. These respective allocations are made based on the average daily balances by fund.

Certain of the funds participating in the common cash account incur overdrafts (deficits) in the account. These overdrafts result from expenditures which have been approved and at year-end are reflected as amounts due to the respective "loaning" fund.

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2007

### NOTE 5 - RECEIVABLES

Receivables at December 31, 2007 for the County's major funds, nonmajor funds, and fiduciary funds are as follows:

	<u>General</u>	<u>Nonmajor Funds</u>	<u>Business- Type Nursing Home</u>	<u>Private- Purpose Trust</u>	<u>Agency</u>
State of Illinois:					
Sales tax	\$ 1,523,963	\$ -	\$ -	\$ -	\$ -
Income tax	478,259	-	-	-	-
Replacement tax	221,712	16,450	-	-	-
Motor fuel tax	-	383,848	-	-	-
Salary reimbursements	763,663	-	-	-	-
Public aid	-	-	969,171	-	-
Grants	179,074	753,941	-	-	-
Other	<u>9,487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,176,158</u>	<u>\$ 1,154,239</u>	<u>\$ 969,171</u>	<u>\$ -</u>	<u>\$ -</u>
General property tax	<u>\$ 9,847,168</u>	<u>\$ 19,128,631</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Accounts:					
Fees and fines	\$ 56,515	\$ 248,981	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-
Private pay patients and insurance	-	-	90,563	-	-
Community development loans	-	-	-	367,516	-
Grants	-	-	-	-	-
Miscellaneous	<u>6,530</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 63,045</u>	<u>\$ 248,981</u>	<u>\$ 90,563</u>	<u>\$ 367,516</u>	<u>\$ -</u>
Other:					
Medicare	\$ -	\$ 5,048	\$ 86,949	\$ -	\$ -
Due from other governments	21,280	248,462	-	-	-
Interest	192,749	1,196	38,475	-	13,754
Miscellaneous	<u>11,627</u>	<u>1,512</u>	<u>23</u>	<u>-</u>	<u>7,616</u>
	<u>\$ 225,656</u>	<u>\$ 256,218</u>	<u>\$ 125,446</u>	<u>\$ -</u>	<u>\$21,370</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 5 - RECEIVABLES (CONTINUED)**

The nonmajor accounts receivable includes a receivable from the Bloomington Normal Airport Authority which is not expected to be collected within one year. The remaining balance to be received was \$ 210,000 at December 31, 2007, with annual installments of \$35,000 due each October 1 through 2013. An equal amount has been reflected as unearned revenue.

Also, following is a schedule of community development loan receivables in the Private Purpose Trust Funds not expected to be collected within one year:

<b><u>Due in Year Ending</u></b> <b><u>December 31,</u></b>	<b><u>Amount</u></b>
2008	\$ 26,780
2009	27,309
2010	27,806
2011	23,462
2012	19,595
2013 and thereafter	<u>242,563</u>
	<u>\$ 367,515</u>

The County received grants from the State of Illinois for the purpose of providing financial assistance to local businesses in the form of loans.

Under the terms of the grants, principal and interest on the notes receivable for future revolving loans must be reloaned to a business before the funds become the property of McLean County. If the repaid principal and interest are not reloaned, it must be returned to the state.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2007 was as follows:

**Primary Government**

	<b>Balance at December 31, <u>2006</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance at December 31, <u>2007</u></b>
<b>Governmental activities:</b>				
Not depreciated:				
Land	\$ 2,680,399	\$ 16,050	\$ -	\$ 2,696,449
Construction in progress	5,461,906	16,692,409	(5,453,666)	16,970,649
Construction in progress under capital lease	7,157,199	-	(6,022,555)	1,134,644
Depreciated:				
Buildings	54,707,122	701,286	-	55,408,408
Leasehold improvements	932,198	37,517	-	969,715
Equipment	8,909,420	1,185,721	(783,340)	9,311,801
Infrastructure	<u>54,044,388</u>	<u>6,262,681</u>	<u>-</u>	<u>60,307,069</u>
Total capital assets	<u>133,892,632</u>	<u>25,165,664</u>	<u>(12,259,561)</u>	<u>146,798,735</u>
Less accumulated depreciation for:				
Buildings	11,038,314	785,539	-	11,823,853
Leasehold improvements	425,328	19,049	-	444,377
Equipment	5,254,289	1,032,410	(547,856)	5,738,843
Infrastructure	<u>16,600,188</u>	<u>2,145,712</u>	<u>-</u>	<u>18,745,900</u>
Total accumulated depreciation	<u>33,318,119</u>	<u>3,982,710</u>	<u>(547,856)</u>	<u>36,752,973</u>
<b>Governmental capital assets, net</b>	<u><u>\$100,574,513</u></u>	<u><u>\$ 21,182,954</u></u>	<u><u>\$(11,719,945)</u></u>	<u><u>\$110,045,762</u></u>

Depreciation expense was charged to functions/programs as follows:

<b>Governmental activities:</b>	
General government	\$ 882,838
Public safety	448,403
Highways and streets	2,600,052
Health and welfare	24,471
Culture and recreation	<u>26,946</u>
<b>Total depreciation expense - governmental activities</b>	<u><u>\$ 3,982,710</u></u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

**Primary Government (Continued)**

During 2006, the County entered into a new capital lease with the Public Building Commission, a discretely presented component unit. Under the lease agreement, McLean County leases a Law and Justice Center from the Public Building Commission. Capital lease obligations payable to component unit reflect a lease obligation of \$9,553,284. However, only \$8,418,640 of construction was completed and reflected in construction in progress at December 31, 2007. The remaining \$1,134,644 of assets held by the Public Building Commission, pending completion of construction, is reported by the County as construction in progress under capital lease.

**Construction Commitments**

The County has entered into construction agreements for buildings and highways. At December 31, 2007, commitments were as follows:

Highway	\$ 944,576
Building and improvements	<u>1,015,854</u>
	<u>\$ 1,960,430</u>

**Capital Assets Under Capital Lease**

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases (excludes construction in progress). At December 31, 2007, capital assets carried in the Statement of Net Assets financed by capital leases were as follows:

Building and improvements	\$ 6,834,222
Equipment	<u>166,648</u>
	6,850,890
Accumulated depreciation	<u>690,188</u>
	<u>\$ 6,160,702</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

	<b>Balance at December 31, 2006</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance at December 31, 2007</b>
<b>Business-type activities:</b>				
Not depreciated:				
Land	\$ 15,000	\$ -	\$ -	\$ 15,000
Depreciated:				
Buildings	4,300,951	25,979	-	4,326,930
Furnishings and equipment	<u>841,562</u>	<u>12,498</u>	<u>-</u>	<u>854,060</u>
Total capital assets	<u>5,157,513</u>	<u>38,477</u>	<u>-</u>	<u>5,195,990</u>
Less accumulated depreciation for:				
Buildings	3,261,330	120,508	-	3,381,838
Furnishings and equipment	<u>578,066</u>	<u>41,303</u>	<u>-</u>	<u>619,369</u>
Total accumulated depreciation	<u>3,839,396</u>	<u>161,811</u>	<u>-</u>	<u>4,001,207</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 1,318,117</u>	<u>\$(123,334)</u>	<u>\$ -</u>	<u>\$ 1,194,783</u>
<b>Discretely Presented Component Unit</b>				
	<b>Balance at December 31, 2006</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance at December 31, 2007</b>
ETSB:				
Buildings	\$ 167,096	\$ -	\$ -	\$ 167,096
Leasehold improvements	942,255	-	(942,255)	-
Equipment	<u>4,706,258</u>	<u>26,236</u>	<u>(17,986)</u>	<u>4,714,508</u>
Total capital assets	<u>5,815,609</u>	<u>26,236</u>	<u>(960,241)</u>	<u>4,881,604</u>
Less accumulated depreciation for:				
Buildings	41,772	4,177	-	45,949
Leasehold improvements	235,426	23,561	(258,987)	-
Equipment	<u>4,333,526</u>	<u>66,786</u>	<u>(16,487)</u>	<u>4,383,825</u>
Total accumulated depreciation	<u>4,610,724</u>	<u>94,524</u>	<u>(275,474)</u>	<u>4,429,774</u>
<b>Component unit capital assets, net</b>	<u>\$ 1,204,885</u>	<u>\$ (68,288)</u>	<u>\$(684,767)</u>	<u>\$ 451,830</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 7 - INTERFUND TRANSFERS AND BALANCES**

**Interfund Transfers**

Interfund transfers are defined as the flow of assets, such as cash or goods, without equivalent flows of assets in return. Interfund borrowings are reflected as "Due from/to Other Funds" on the accompanying financial statements. All other interfund transfers are reported as operating transfers.

The following balances as of December 31, 2007 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 980,717
	Nursing Home Fund - Enterprise	160,453
	Fiduciary - Agency	650
Nonmajor governmental	Nonmajor governmental funds	327,896
	Nursing Home Fund - Enterprise	145,312
Fiduciary Funds - Agency	General	488,179
	Nursing Home Fund - Enterprise	160,223
	Nonmajor governmental funds	297,940
Nursing Home - Enterprise	General	3,780

These interfund balances are primarily the result of reimbursements due for expenditures paid on behalf of one fund by another fund.

The following balances represent amounts due to/from the primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Primary government - General Fund	Component unit - ETSB	\$ 22,382
	Component unit - PBC	737,076
Primary government - Fiduciary Fund	Component unit - ETSB	1,180
Primary government - Nonmajor governmental	Component Unit - PBC	38,921

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 7 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)**

**Interfund Transfers (Continued)**

Interfund transfers:

<u>Transfers Out</u>	<u>Transfer In:</u>			<u>Total</u>
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Nursing Home - Enterprise Fund</u>	
General	\$ 135,000	\$ 536,425	\$ 275,531	\$ 946,956
Nonmajor governmental funds	<u>411,620</u>	<u>1,744</u>	<u>435,935</u>	<u>849,299</u>
<b>Total</b>	<u>\$ 546,620</u>	<u>\$ 538,169</u>	<u>\$ 711,466</u>	<u>\$ 1,796,255</u>

The transfer to the Nursing Home Fund represents a portion of the liability insurance costs recognized in the accounts of the General Fund and a portion of retirement costs that are funded from the tax levies of certain nonmajor governmental funds. The remaining transfers were made for general operating purposes.

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT**

Changes in capital lease obligations for the County for the year ended December 31, 2007 are summarized as follows:

	<u>Public Building Commission (PBC) Capital Leases Payable</u>								<u>Total</u>
	<u>Capital Lease Obligations</u>	<u>1991 Series</u>	<u>2001 and 2001A Series</u>	<u>Health Department Building</u>	<u>Courthouse Dome</u>	<u>2004 Series</u>	<u>2006 Series</u>	<u>Total PBC</u>	
Total long-term debt at beginning of year	\$ 377,701	\$ 2,000,000	\$ 2,870,000	\$ 245,000	\$ 395,906	\$ 1,187,500	\$ 9,553,284	\$ 16,251,690	\$ 16,629,391
Capital lease additions	38,465	-	-	-	-	-	-	-	38,465
Payment on PBC capital lease obligations	-	2,000,000	140,000	35,000	49,488	50,000	-	2,274,488	2,274,488
Capital lease payments	<u>151,442</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,442</u>
Total long-term debt	264,724	<u>\$ 0</u>	<u>\$ 2,730,000</u>	<u>\$ 210,000</u>	<u>\$ 346,418</u>	<u>\$ 1,137,500</u>	<u>\$ 9,553,284</u>	13,977,202	14,241,926
Less current portion	<u>152,003</u>							<u>1,693,259</u>	<u>1,845,262</u>
<b>Total long-term debt, net of current portion</b>	<u>\$ 112,721</u>							<u>\$ 12,283,943</u>	<u>\$ 12,396,664</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)**

**Capital Lease Obligations**

The County has entered into various agreements to lease equipment, such as copiers and computer equipment, under capital leasing arrangements. Interest rates range from 2.47 to 12.33 percent with final payment due in 2012.

Following is a schedule of the future minimum lease payments and the present value of future minimum lease payments under capital leases at December 31, 2007:

Years ending December 31:	
2008	\$ 167,227
2009	64,569
2010	34,725
2011	23,734
2012	<u>5,605</u>
Total minimum lease payments	295,860
Less amount representing interest	<u>31,136</u>
<b>Present value of net minimum lease payments</b>	<b><u>\$ 264,724</u></b>

**Capital Lease Obligations - Payable to Component Unit**

The Public Building Commission, a discretely presented component unit, is a political body that can be requested to build, improve, or maintain public facilities for governmental entities in McLean County. The Public Building Commission may issue debt to carry out the construction or improvements and the governmental entity then levies a special tax to pay for the annual capitalized lease improvements or maintenance payments. The debt of the Public Building Commission is payable from the lease payments received from the governmental entities. The lease payments are general obligations of and are backed by the full faith and credit of the respective governmental entity. McLean County has entered into the following agreements with the Public Building Commission for construction, improvement, and/or maintenance of facilities.

2001, 2001A, and 2004 Series, as amended

The County, along with the City of Bloomington, Illinois (City), entered into a lease agreement with the Public Building Commission, component unit, for an office building and parking facility purchased and renovated from the proceeds of PBC bond issues. The terms of the lease run from December 1, 2001 through November 30, 2022.

In accordance with the second lease amendment of the agreement between McLean County and the PBC, payments in the amount of \$429,176 are due each October 1 through 2022. Annual interest rates on the remaining payments are from 3.85 to 5.80 percent. The payments are made through the Public Building Commission Lease Fund, a Special Revenue Fund.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)**

**Capital Lease Obligations - Payable to Component Unit (Continued)**

Series 2006

The County entered into a lease agreement with the Public Building Commission, component unit, for the renovation and improvements to the Law and Justice Center paid from the proceeds of a PBC bond issue in the amount of \$9,553,284. The terms of the lease run from July 2006 through November 1, 2015.

In accordance with the lease agreement, payments in the amount of \$1,685,000 are due each November 1, beginning in 2008, through 2014. A final payment of \$1,370,000 is due November 1, 2015. Annual interest rates on the remaining payments are from 4.10 to 4.35 percent. The payments will be made through the Public Building Commission Lease Fund, a Special Revenue Fund.

Health Department Building (formerly Hundman Office Building)

The County entered into a lease agreement with the Public Building Commission to repair and replace the drivet on the exterior of the building. The terms of the lease run from July 1, 2003 through June 30, 2013.

In accordance with the lease agreement, payments in the amount of \$35,000 are due each January 1 through 2013 with no interest. The payments are made through the General Fund.

Courthouse Dome

The County has entered into a lease agreement with the Public Building Commission for repairs to the dome and roof of the Courthouse. The terms of the lease run from July 1, 2005 through July 1, 2014.

In accordance with the lease agreement, annual payments of \$49,488 are due each July 1 through 2014. The payments are made through the General Fund.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)**

**Capital Lease Obligations - Payable to Component Unit (Continued)**

Annual debt service requirements to maturity for all capital lease obligations payable to the component unit are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
Years ending December 31:				
2008	\$ 1,693,259	\$ 314,975	\$ 190,430	\$ 2,198,664
2009	1,639,854	362,470	196,340	2,198,664
2010	1,602,598	408,526	187,540	2,198,664
2011	1,554,034	453,433	191,197	2,198,664
2012	1,505,698	497,126	195,840	2,198,664
2013-2017	4,539,259	1,791,479	689,119	7,019,856
2018-2022	<u>1,442,500</u>	<u>176,156</u>	<u>527,224</u>	<u>2,145,880</u>
<b>Total</b>	<b><u>\$ 13,977,202</u></b>	<b><u>\$ 4,004,165</u></b>	<b><u>\$ 2,177,690</u></b>	<b><u>\$ 20,159,056</u></b>

The portion of the lease payments attributable to administrative and other period charges is not capitalized as lease obligations.

**Lease Operations and Maintenance**

Additionally, the County levies a tax through the Public Building Commission Rental - Operations and Maintenance Fund, a Special Revenue Fund for the operations and maintenance on the Law and Justice Center, the Government Center, and the Courthouse. The tax proceeds are remitted to the PBC as part of the terms of the lease. Actual expenditures for maintenance are made from the General Fund. The PBC is billed for the maintenance and the General Fund is reimbursed under maintenance contract revenue.

**Debt Limitation**

*Illinois Compiled Statutes* limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all of the taxable property located within the County. At December 31, 2007, using the 2006 assessed value of all taxable property of \$3,071,283,531 the statutory limit and debt margin for the County was \$88,299,402.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)**

**Compensated Absences**

Activity for compensated absences for the year ended December 31, 2007 was as follows:

	<b><u>Governmental Activities</u></b>	<b><u>Business-type Activities</u></b>
Beginning balance	\$ 1,140,452	\$ 191,865
Additions	2,033,470	298,886
Reductions	<u>(1,911,655)</u>	<u>(304,933)</u>
<b>Ending balance</b>	<b><u>\$ 1,262,267</u></b>	<b><u>\$ 185,818</u></b>
<b>Due within one year</b>	<b><u>\$ 126,227</u></b>	<b><u>\$ 18,518</u></b>

For governmental activities, compensated absences are generally liquidated by the General Fund or Special Revenue Funds where the salary of the employee is typically paid.

**NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS**

**Component Unit - Emergency Telephone System Board**

Capital Leases

Changes in capital lease obligations for the Emergency Telephone System Board (ETSB), a component unit, are summarized as follows:

Total capital lease obligations at beginning of year	\$ 865
Capital lease payments	<u>(865)</u>
<b>Total capital lease obligations at end of year</b>	<b><u>\$ -0-</u></b>

The Emergency Telephone System Board (ETSB), a component unit, entered into an agreement for copiers under capital leasing arrangements. Interest rate was 5.53 percent with the final payment paid in 2007.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)**

Compensated Absences

Activity for compensated absences for ETSB for the year ended December 31, 2007 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<u>\$ 161</u>	<u>\$ 1,365</u>	<u>\$ 1,174</u>	<u>\$ 352</u>	<u>\$ 35</u>

**Component Unit - Public Building Commission**

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2007 are as follows:

	<u>Balance October 1, 2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2007</u>
General obligation lease receipts	\$ 13,660,000	\$ -	\$ 2,310,000	\$ 11,350,000
Revenue bonds	<u>12,028,284</u>		<u>100,000</u>	<u>11,928,284</u>
Total bonds outstanding	25,688,284	<u>\$</u>	<u>\$ 2,410,000</u>	23,278,284
Less discount	(53,320)			(53,320)
Less current portion	<u>(2,410,000)</u>			<u>(2,555,000)</u>
<b>Noncurrent portion</b>	<u>\$ 23,224,964</u>			<u>\$ 20,669,964</u>

General obligation lease receipts and revenue bonds payable as of September 30, 2007 are as follows:

\$19,100,000 General Obligation Lease Receipts dated October 1, 1991, due in annual installments of \$525,000 to \$2,000,000, and semi-annual interest due May 1 and November 1, with an interest rate of 7.25 to 8.75 percent. The final receipts are due November 1, 2007.

\$ 2,000,000

\$10,000,000 Public Building Revenue Bonds, Series 2001, due in annual installments of \$130,000 to \$845,000, and semi-annual interest due May 1 and November 1, with an interest rate of 3.95 to 5.8 percent. The final bonds are due November 1, 2021.

9,350,000

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)**

**Component Unit - Public Building Commission (Continued)**

\$2,600,000 Revenue Bonds, Series 2004, due in annual installments of \$25,000 to \$200,000, and semi-annual interest due May 1 and November 1, with an interest rate of 3.00 to 4.40 percent. The final bonds are due November 1, 2022. 2,375,000

\$9,553,284 Public Building Revenue Bonds, Series 2006, due in annual installments of \$828,846 to \$1,413,771, and annual interest due November 1, with an interest rate of 4.1 to 4.35 percent. The final bonds are due November 1, 2015. 9,553,284

\$ 23,278,284

Annual requirements to amortize the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2007 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>				<u>Total</u>	<u>Interest</u>	<u>Total</u>
	<u>General Obligation Lease Receipts</u>	<u>2001 Revenue Bonds</u>	<u>2004 Revenue Bonds</u>	<u>2006 Revenue Bonds</u>			
2008	\$ 2,000,000	\$ 455,000	\$ 100,000	\$ -	\$ 2,555,000	\$ 580,461	\$ 3,135,461
2009	-	470,000	100,000	1,413,771	1,983,771	613,115	2,596,886
2010	-	495,000	100,000	1,355,366	1,950,366	639,288	2,589,654
2011	-	515,000	125,000	1,298,109	1,938,109	664,274	2,602,383
2012	-	535,000	125,000	1,242,046	1,902,046	691,325	2,593,371
2013-2017	-	3,040,000	725,000	4,243,992	8,008,992	3,113,208	11,122,200
2018-2022	-	3,840,000	900,000	-	4,740,000	563,864	5,303,864
2023-2027	-	-	200,000	-	200,000	4,400	204,400
	<u>\$ 2,000,000</u>	<u>\$ 9,350,000</u>	<u>\$2,375,000</u>	<u>\$ 9,553,284</u>	<u>23,278,284</u>	<u>\$ 6,869,935</u>	<u>\$30,148,219</u>
Less discount					53,320		
Less current portion					<u>2,555,000</u>		
Long-term debt, less current portion					<u>\$20,669,964</u>		

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 10 - OTHER REQUIRED DISCLOSURES**

(a) Excesses of expenditures over budget in individual funds:

<u>Fund</u>	<u>Expenditures</u>		<u>Excess Actual Over Final Budget</u>
	<u>Final Budget</u>	<u>Actual</u>	
Special Revenue Funds:			
Preventive Block Grant Fund	\$ 131,743	\$ 134,670	\$ 2,927
Social Security Fund	1,795,265	1,810,833	15,568
IMRF Fund	2,043,169	2,146,340	103,171
Co-Operative Extension Fund	470,025	474,399	4,374
Historical Museum Fund	61,235	62,478	1,243
Court Security Fund	355,285	426,851	71,566
Asset Forfeiture Fund	8,125	16,456	8,331
IDPA IV-D Project Fund	373,136	384,780	11,644
Multidisciplinary Domestic Violence Grant Fund	228,388	277,878	49,490
Public Building Commission Lease Fund	2,512,145	2,652,702	140,557
Public Building Commission Rental Fund	2,601,353	2,611,353	10,000
Metro McLean County Centralized Communications Center Fund	2,073,668	2,242,390	168,722

(b) Deficit fund balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
Illinois Municipal Retirement Fund	\$ 422,219
Public Building Commission Rental - Operations and Maintenance Fund	260,890
Multidisciplinary Domestic Violence Grant Fund	2,669

The fund deficits will be eliminated with future year taxes, other Federal and State grant receipts, increased fees, and/or a transfer from the General Fund.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 10 - OTHER REQUIRED DISCLOSURES (CONTINUED)**

- (c) At December 31, 2007, McLean County reflected a capitalized lease obligation to the Public Building Commission, a discretely presented component unit, of \$13,977,202. The financial statements of the Public Building Commission have been prepared at the year end of September 30, 2007 and reflected a capitalized lease receivable from the primary government of \$15,820,784. The difference is a result of a new lease agreement and payments made by the primary government to the component unit between September 30 and December 31, 2007 as follows:

Capital lease receivable with primary government per Public Building Commission at September 30, 2007	<u>\$ 15,820,784</u>
Lease under intergovernmental agreement - recorded as capital lease by McLean County at December 31, 2007	<u>346,418</u>
Payments by McLean County of principal on capital lease October 1, 2007 through December 31, 2007:	
1991 Series	(2,000,000)
2001 and 2001A Series	(140,000)
2004 Series	<u>(50,000)</u>
	<u>(2,190,000)</u>
Capital lease payable with component unit per McLean County at December 31, 2007	<u>\$ 13,977,202</u>

**NOTE 11 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts, theft of, damages to and destruction of assets, natural disasters, and medical claims of its employees and their dependents. The County uses the General Fund to account for and finance its uninsured risks of loss. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities for claims and losses for workers' compensation, liability, and unemployment claims include an amount for claims incurred but not reported based upon actuarial estimates and prior experience (IBNRs). The County has specific excess insurance which provides coverage when workmen's compensation claims exceed \$350,000 individually, with an aggregate limit liability of \$1,000,000. Excess liability coverage is effective when claims exceed \$250,000 per claim and a limit of \$15,000,000, except for the Nursing Home where there is a \$1,000,000 specific limit and a \$3,000,000 aggregate. Property and health coverage is provided by commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 11 - RISK MANAGEMENT (CONTINUED)**

The claims liability of \$1,437,773 reported in the General Fund is based on the requirements of *Governmental Accounting Standards Board Statement No. 10*, which requires that a liability for claims be reported if information prior to the issuance of financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability were:

	<u><b>2007</b></u>	<u><b>2006</b></u>
Balance, beginning of year	\$ 1,345,311	\$ 1,048,826
Claims incurred	628,209	939,590
Claims paid	<u>(535,747)</u>	<u>(643,105)</u>
<b>Balance, end of year</b>	<u><b>\$ 1,437,773</b></u>	<u><b>\$ 1,345,311</b></u>

**NOTE 12 - PENSION PLAN**

**(a) Plan Description**

The County's defined benefit pension plan, Illinois Municipal Retirement, an agent multi-employer plan (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/\\_pubs\\_homepage.htm](http://www.imrf.org/pubs/_pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

**(b) Funding Policy**

Employees participating in IMRF are required to contribute a percentage of their annual covered salary as follows:

Sheriff's Law Enforcement Personnel (SLEP)	7.50%
All other qualified employees	4.50%

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 12 - PENSION PLAN (CONTINUED)**

The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2007 was as follows:

SLEP	19.96% of payroll
All other qualified employees	7.98% of payroll

The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2007 was as follows:

SLEP	25 years
All other qualified employees	25 years

For December 31, 2007, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 578,853
All other qualified employees	\$ 2,179,931

The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 10 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15 percent corridor. The assumptions used for the 2007 actuarial valuation were based on the 2002-2004 experience study.

**(c) Trend Information**

Trend information for the three years ended December 31, 2007 is as follows:

<b>Actuarial Valuation Date</b>	<b>SLEP</b>		
	<b>Annual Pension Cost</b>	<b>Percentage of Annual Pension Cost Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2007	\$ 578,853	100%	\$0
December 31, 2006	497,158	100	0
December 31, 2005	447,032	100	0

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2007**

**NOTE 12 - PENSION PLAN (CONTINUED)**

**(c) Trend Information (Continued)**

<u>Actuarial Valuation Date</u>	<u>Other Qualifying Employees</u>		
	<u>Annual Pension Cost</u>	<u>Percentage of Annual Pension Cost Contributed</u>	<u>Net Pension Obligation</u>
December 31, 2007	\$ 2,179,931	100%	\$0
December 31, 2006	2,227,572	100	0
December 31, 2005	1,615,761	100	0

**(d) Change in Actuarial Assumptions**

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For regular members, fewer normal and more early retirements are expected to occur.

**NOTE 13 - COMMITMENTS AND CONTINGENCIES**

**Litigation**

The County is a defendant in several claims and lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the State's Attorney and outside counsel, when utilized, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

**Grants**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2007

### NOTE 14 - OPERATING LEASE

ETSB leases certain equipment under noncancelable operating leases that expire at various dates through 2015. The minimum rental commitments under the building and equipment leases are as follows:

Year ending December 31:	
2008	\$ 106,362
2009	110,279
2010	58,457
2011	22,625
2012	10,800
2013 - 2017	<u>32,400</u>
	<u>\$ 340,923</u>

### NOTE 15 - FUTURE CHANGES IN ACCOUNTING PRINCIPLES

GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, issued June 2004, will be effective for the County beginning with its year ending December 31, 2008. This Statement establishes standards for the measurement, recognition and display of other postemployment benefits expenses and related liabilities or assets, note disclosures and, if applicable, required supplementary information in the financial reports.

GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, issued November 2006, will be effective for the County beginning with its year ending December 31, 2008. This Statement addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities, such as site assessments and cleanups. This standard requires the government to estimate the components of expected pollution remediation outlays and determine whether the outlays for those components should be accrued as a liability or, if appropriate, capitalized when goods and services are acquired.

GASB Statement No. 50, *Pension Disclosures, an amendment of GASB Statement Nos. 25 and 27*, issued May 2007, will be effective for the County beginning with its year ending December 31, 2008. This Statement more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits (OPEB) and, in doing so, enhances information disclosed in notes to the financial statements or presented as required supplementary information (RSI) by pension plans and by employers that provide pension benefits.

This information is an integral part of the accompanying  
basic financial statements.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2007**

**NOTE 15 - FUTURE CHANGES IN ACCOUNTING PRINCIPLES (CONTINUED)**

GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, issued July 2007, will be effective for the County beginning with its year ending December 31, 2010. This Statement provides guidance regarding how to identify, account for and report intangible assets. The new standard characterizes an intangible asset as an asset that lacks physical substance, is nonfinancial in nature and has an initial useful life extending beyond a single reporting period.

GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*, issued November 2007, will be effective for the County beginning with its year ending December 31, 2009. This Statement establishes consistent standards for the reporting of land and other real estate held as investments. Endowments were previously required to report their land and other real estate held for investment purposes at historical cost. However, such investments are reported at fair value by similar entities, such as pension plans. The Statement requires endowments to report land and other real estate investments at fair value. The changes in the fair value are to be reported as investment income.

**NOTE 16 – RESTATEMENT**

The County restated the following fund balance / net asset balances previously reported:

General Fund Balance, December 31, 2006, as previously reported	\$11,264,567
Understatement of Retailers Occupation Tax (Sales Tax and Local Use Tax)	583,296
Understatement of State Income Tax	<u>188,885</u>
General Fund Balance, December 31, 2006, as restated	<u>\$12,036,748</u>
Government-Wide, Governmental Activities, net assets, December 31, 2006, as previously reported	\$ 110,172,011
Understatement of Retailers Occupation Tax (Sales Tax and Local Use Tax)	583,296
Understatement of State Income Tax	<u>188,885</u>
Government-Wide, Governmental Activities, net assets, December 31, 2006, as restated	<u>\$ 110,944,192</u>

This information is an integral part of the accompanying  
basic financial statements.

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## **REQUIRED SUPPLEMENTARY INFORMATION**

**McLEAN COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**

**For the Year Ended December 31, 2007**

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
<b>REVENUES</b>			
General property taxes	\$ 9,332,172	\$ 9,332,172	\$ 9,331,787
Other taxes	7,605,825	7,605,825	7,536,649
Licenses, permits, fees, and fines	5,601,790	5,601,790	5,885,643
Intergovernmental	3,509,269	3,621,341	4,453,411
Charges for services	1,862,081	1,937,081	1,975,208
Maintenance contracts	2,991,609	2,991,609	2,914,050
Interest	1,036,500	1,036,500	1,473,823
Miscellaneous	6,350	6,350	130,791
Total revenues	<u>31,945,596</u>	<u>32,132,668</u>	<u>33,701,362</u>
<b>EXPENDITURES</b>			
Current operating:			
General government	12,814,695	13,320,823	12,076,099
Public safety	18,356,827	18,723,660	18,672,079
Culture and recreation	464,689	481,689	469,854
Capital outlay	504,700	2,348,700	740,914
Debt service	225,743	242,571	234,206
Total expenditures	<u>32,366,654</u>	<u>35,117,443</u>	<u>32,193,152</u>
Excess (deficiency) of revenues over expenditures	<u>(421,058)</u>	<u>(2,984,775)</u>	<u>1,508,210</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	515,402	515,402	546,620
Proceeds from capital lease	-	-	38,465
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	(135,000)	(946,956)
Total other financing sources (uses)	<u>515,402</u>	<u>380,402</u>	<u>(361,871)</u>
Net change in fund balance	<u>\$ 94,344</u>	<u>\$ (2,604,373)</u>	<u>1,146,339</u>
<b>EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE</b>			356,312
<b>FUND BALANCE</b>			
Beginning of year, as restated			<u>11,328,293</u>
End of year			<u>\$ 12,830,944</u>

See Notes to Required Supplementary Information.

**McLEAN COUNTY, ILLINOIS**  
**ILLINOIS MUNICIPAL RETIREMENT**  
**REQUIRED SUPPLEMENTARY INFORMATION -**  
**SCHEDULE OF FUNDING PROGRESS**

(Unaudited - See Accompanying Independent Auditor's Report)

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability - Entry Age</u>	<u>(Excess) Unfunded Actuarial Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>(Excess) Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll</u>
Sheriff's Law Enforcement Personnel:						
12/31/07	\$ 6,890,314	\$ 11,020,191	\$ 4,129,877	62.52%	\$ 2,900,065	142.41%
12/31/06	6,102,325	10,125,494	4,023,169	60.27	2,615,247	153.84
12/31/05	7,272,535	10,701,186	3,428,651	67.96	2,589,991	132.38
Other qualified employees:						
12/31/07	\$ 66,238,154	\$ 62,312,409	\$ (3,925,745)	106.30%	\$ 27,317,434	0.00%
12/31/06	59,286,068	57,007,928	(2,278,140)	104.00	25,962,380	0.00
12/31/05	54,933,398	53,052,520	(1,880,878)	103.55	24,857,856	0.00

On a market value basis, the actuarial value of assets and the funded ratio as of December 31, 2007 would be as follows:

	<u>Actuarial Value of Assets</u>	<u>Funded Ratio</u>
Sheriff's Law Enforcement Personnel	\$ 7,689,306	69.77%
Other qualified employees	70,238,127	112.72

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2007

**Basis of Accounting**

McLean County, Illinois' budget is prepared on the modified accrual basis for all budgeted funds, including the major fund, the General Fund, as presented in the required supplemental information.

**Reconciliation of General Fund Actual Amounts Included in Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual to Amounts Reflected in Government Fund Statements**

A budget is not adopted for a portion of the General Fund, the Employee Benefit Account, as amounts are charged to the various funds and employees as needed to meet the requirements of the fund. The reconciliation of the amounts reflected in the budget and actual schedule to that reflected in the governmental fund statements is as follows:

	<u>Per Budget and Actual Schedule</u>	<u>Employee Benefit Account</u>	<u>Per Governmental Fund Statements</u>
Revenues	\$ 33,701,362	\$ 3,778,797	\$ 37,480,159
Expenditures	<u>32,193,152</u>	<u>4,130,940</u>	<u>36,324,092</u>
Excess (deficiency) of revenue over expenditures	1,508,210	(352,143)	1,156,067
Total other financing sources (uses)	<u>(361,871)</u>	<u>-</u>	<u>(361,871)</u>
Net change in fund balance	1,146,339	(352,143)	794,196
Fund balance:			
Beginning of year	<u>11,328,293</u>	<u>708,455</u>	<u>12,036,748</u>
End of year	<u>\$ 12,474,632</u>	<u>\$ 356,312</u>	<u>\$ 12,830,944</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**  
**December 31, 2007**

Excesses of expenditures over budget in individual accounts is as follows:

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance to Budget</b></u>
General Account	\$ 32,690,890	\$ 29,891,979	\$ 2,798,911
Tort Judgment Account	<u>2,426,553</u>	<u>2,301,173</u>	<u>125,380</u>
Subtotal	35,117,443	32,193,152	2,924,291
Employee Benefit	<u>-</u>	<u>4,130,940</u>	<u>(4,130,940)</u>
<b>Total</b>	<u><u>\$ 35,117,443</u></u>	<u><u>\$ 36,324,092</u></u>	<u><u>\$ (1,206,649)</u></u>

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## **COMBINING AND INDIVIDUAL FUND STATEMENTS**

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**December 31, 2007**

<b>ASSETS</b>	<b><u>Working Cash</u></b>	<b><u>Parks and Recreation Special Activities</u></b>	<b><u>Dental Sealant Grant</u></b>
Cash and investments	\$ 742,423	\$ 36,555	\$ 154,695
Receivables:			
State of Illinois	-	-	43,258
General property taxes	-	-	-
Accounts	-	123	1,071
Other	-	-	-
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<u>\$ 742,423</u>	<u>\$ 36,678</u>	<u>\$ 199,024</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 857	\$ 11,118
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	-	-	-
Due to fiduciary funds	-	-	1,396
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	-	857	12,514
 <b>FUND BALANCES (DEFICIT)</b>			
Reserved for inventories	-	-	-
Unreserved - undesignated	<u>742,423</u>	<u>35,821</u>	<u>186,510</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<u>\$ 742,423</u>	<u>\$ 36,678</u>	<u>\$ 199,024</u>

## Special Revenue

<u>Women, Infants, and Children</u>	<u>Preventive Block Grant</u>	<u>Family Case Management</u>	<u>AIDS Counseling and Testing Grant</u>	<u>Persons With Developmental Disabilities</u>	<u>Tuberculosis Care and Treatment</u>
\$ 175,241	\$ 29,343	\$ 502,959	\$ 58,749	\$ 97,852	\$ 217,431
2,843	26,357	221,102	31,420	-	-
-	-	-	-	610,338	307,077
-	-	221	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 178,084</u>	<u>\$ 55,700</u>	<u>\$ 724,282</u>	<u>\$ 90,169</u>	<u>\$ 708,190</u>	<u>\$ 524,508</u>
\$ 5,925	\$ 7,428	\$ 9,198	\$ 3,880	\$ 50,019	\$ 5,553
-	-	-	-	610,338	307,077
13,182	2,823	236,461	27,426	-	-
-	-	-	-	-	-
-	-	-	-	-	-
934	-	1,260	712	-	6,091
5,699	1,345	13,794	2,651	-	3,437
<u>25,740</u>	<u>11,596</u>	<u>260,713</u>	<u>34,669</u>	<u>660,357</u>	<u>322,158</u>
-	-	-	-	-	-
152,344	44,104	463,569	55,500	47,833	202,350
<u>152,344</u>	<u>44,104</u>	<u>463,569</u>	<u>55,500</u>	<u>47,833</u>	<u>202,350</u>
<u>\$ 178,084</u>	<u>\$ 55,700</u>	<u>\$ 724,282</u>	<u>\$ 90,169</u>	<u>\$ 708,190</u>	<u>\$ 524,508</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**December 31, 2007**

<b>ASSETS</b>	<b><u>County Health</u></b>	<b><u>County Highway</u></b>	<b><u>County Bridge</u></b>	<b><u>County Matching Tax</u></b>
Cash and investments	\$ 1,426,613	\$ 1,904,614	\$ 1,349,966	\$ 281,431
Receivables:				
State of Illinois	119,102	116,131	-	-
General property taxes	2,888,420	2,354,004	1,565,190	1,165,230
Accounts	12,504	119,902	-	-
Other	36,345	-	-	-
Due from other funds	-	327,896	-	-
Due from component unit	-	-	-	-
Inventories	-	347,136	-	-
Other	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 4,482,984</u></b>	<b><u>\$ 5,169,683</u></b>	<b><u>\$ 2,915,156</u></b>	<b><u>\$ 1,446,661</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 114,598	\$ 175,136	\$ 38,676	\$ -
Deferred revenue - property taxes	2,888,420	2,354,004	1,565,190	1,165,230
Deferred revenue - other	156,384	-	-	-
Due to individuals and other governmental entities	10,365	475,970	-	-
Due to State of Illinois	50	-	75,152	-
Due to other funds	19,431	-	-	1
Due to fiduciary funds	48,572	20,163	6,022	-
Total liabilities	3,237,820	3,025,273	1,685,040	1,165,231
<b>FUND BALANCES (DEFICIT)</b>				
Reserved for inventories	-	347,136	-	-
Unreserved - undesignated	1,245,164	1,797,274	1,230,116	281,430
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<b><u>\$ 4,482,984</u></b>	<b><u>\$ 5,169,683</u></b>	<b><u>\$ 2,915,156</u></b>	<b><u>\$ 1,446,661</u></b>

**Special Revenue**

<b><u>County Motor Fuel Tax</u></b>	<b><u>Children's Advocacy Center</u></b>	<b><u>Social Security</u></b>	<b><u>Illinois Municipal Retirement</u></b>	<b><u>Co-operative Extension</u></b>	<b><u>Historical Museum</u></b>	<b><u>Veterans' Assistance Commission</u></b>
\$ 2,179,956	\$ -	\$ 333,768	\$ -	\$ -	\$ -	\$ 93,977
204,763	64,197	-	16,449	-	-	-
-	125,730	1,993,482	2,432,959	481,833	63,169	157,518
-	500	-	-	-	-	-
211,196	-	-	-	-	-	-
-	-	71,122	74,190	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,595,915</u>	<u>\$ 190,427</u>	<u>\$ 2,398,372</u>	<u>\$ 2,523,598</u>	<u>\$ 481,833</u>	<u>\$ 63,169</u>	<u>\$ 251,495</u>
\$ 244,622	\$ 2,529	\$ -	\$ -	\$ -	\$ -	\$ 2,085
-	125,730	1,993,482	2,432,959	481,833	63,169	157,518
210,000	-	-	-	-	-	-
-	-	-	-	-	-	-
342,224	-	-	-	-	-	-
220,933	34,857	-	472,698	-	-	-
29,137	7,924	56,903	40,160	-	-	1,620
1,046,916	171,040	2,050,385	2,945,817	481,833	63,169	161,223
-	-	-	-	-	-	-
<u>1,548,999</u>	<u>19,387</u>	<u>347,987</u>	<u>(422,219)</u>	<u>-</u>	<u>-</u>	<u>90,272</u>
<u>\$ 2,595,915</u>	<u>\$ 190,427</u>	<u>\$ 2,398,372</u>	<u>\$ 2,523,598</u>	<u>\$ 481,833</u>	<u>\$ 63,169</u>	<u>\$ 251,495</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

December 31, 2007

ASSETS	<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper &amp; Admin</u>	<u>Circuit Clerk Automation</u>
Cash and investments	\$ 492,367	\$ 14,358	\$ 121,746
Receivables:			
State of Illinois	-	-	-
General property taxes	-	-	-
Accounts	640	1,278	16,082
Other	1,008	-	-
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<u>\$ 494,015</u>	<u>\$ 15,636</u>	<u>\$ 137,828</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 486	\$ -	\$ -
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	-	-	-
Due to fiduciary funds	2,065	1	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	2,551	1	-
 <b>FUND BALANCES (DEFICIT)</b>			
Reserved for inventories	-	-	-
Unreserved - undesignated	491,464	15,635	137,828
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<u>\$ 494,015</u>	<u>\$ 15,636</u>	<u>\$ 137,828</u>

**SCHEDULE 1**  
(CONTINUED)

<u>Special Revenue</u>						
<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>
\$ 103,955	\$ 414,494	\$ 361,245	\$ 182,441	\$ 37,302	\$ 31,314	\$ 1,070
-	-	-	360	-	-	-
-	-	-	-	-	-	-
26,612	15,755	469	8,434	-	3,423	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	167	-
<u>\$ 130,567</u>	<u>\$ 430,249</u>	<u>\$ 361,714</u>	<u>\$ 191,235</u>	<u>\$ 37,302</u>	<u>\$ 34,904</u>	<u>\$ 1,070</u>
\$ -	\$ 4,892	\$ 1,237	\$ 311	\$ -	\$ 87	\$ 395
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,403	1,662	999	-	(1)	29,196	-
<u>9,403</u>	<u>1,662</u>	<u>999</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
9,403	6,554	2,236	311	(1)	29,283	395
-	-	-	-	-	-	-
<u>121,164</u>	<u>423,695</u>	<u>359,478</u>	<u>190,924</u>	<u>37,303</u>	<u>5,621</u>	<u>675</u>
<u>\$ 130,567</u>	<u>\$ 430,249</u>	<u>\$ 361,714</u>	<u>\$ 191,235</u>	<u>\$ 37,302</u>	<u>\$ 34,904</u>	<u>\$ 1,070</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

December 31, 2007

<b>ASSETS</b>	<b>Sheriff Donation Trust</b>	<b>IDPA IV-D Project</b>	<b>Waste Management</b>
Cash and investments	\$ 3,011	\$ 20,565	\$ 210,573
Receivables:			
State of Illinois	-	59,211	-
General property taxes	-	-	-
Accounts	-	67	12,045
Other	-	-	-
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<u>\$ 3,011</u>	<u>\$ 79,843</u>	<u>\$ 222,618</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 560	\$ 1,000
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	-	-	-
Due to fiduciary funds	-	5,889	-
	<hr/>	<hr/>	<hr/>
Total liabilities	-	6,449	1,000
 <b>FUND BALANCES (DEFICIT)</b>			
Reserved for inventories	-	-	-
Unreserved - undesignated	<u>3,011</u>	<u>73,394</u>	<u>221,618</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<u>\$ 3,011</u>	<u>\$ 79,843</u>	<u>\$ 222,618</u>

**SCHEDULE 1**  
(CONTINUED)

<u>Special Revenue</u>						
<u>Multi-disciplinary Domestic Violence Grant</u>	<u>Public Building Commission Lease</u>	<u>Public Building Commission Rental - Operations and Maintenance</u>	<u>County Clerk Document Storage</u>	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>
\$ -	\$ 204,957	\$ -	\$ 43,303	\$ 42,120	\$ 25,840	\$ 41,889
69,961	-	-	-	-	-	-
-	2,188,917	2,794,764	-	-	-	-
-	-	-	-	-	800	-
-	-	-	-	-	504	-
-	-	-	-	-	-	-
-	-	38,921	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 69,961</u>	<u>\$ 2,393,874</u>	<u>\$ 2,833,685</u>	<u>\$ 43,303</u>	<u>\$ 42,120</u>	<u>\$ 27,144</u>	<u>\$ 41,889</u>
\$ 20	\$ 129,496	\$ -	\$ -	\$ -	\$ -	\$ -
-	2,188,917	2,794,764	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
69,676	-	299,811	-	-	-	-
2,934	-	-	573	-	-	-
<u>72,630</u>	<u>2,318,413</u>	<u>3,094,575</u>	<u>573</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,669)	75,461	(260,890)	42,730	42,120	27,144	41,889
<u>\$ 69,961</u>	<u>\$ 2,393,874</u>	<u>\$ 2,833,685</u>	<u>\$ 43,303</u>	<u>\$ 42,120</u>	<u>\$ 27,144</u>	<u>\$ 41,889</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

December 31, 2007

<b>ASSETS</b>	<b>Children's Waiting Room</b>	<b>Fairview Building Fund</b>	<b>Nursing Home Employee Vending</b>
Cash and investments	\$ 51,706	\$ 1,930	\$ 5,601
Receivables:			
State of Illinois	-	-	-
General property taxes	-	-	-
Accounts	2,380	-	-
Other	-	7,165	-
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 54,086</u>	<u>\$ 9,095</u>	<u>\$ 5,601</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 8,000	\$ 3,826	\$ -
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	-	-	-
Due to fiduciary funds	-	325	(1)
Total liabilities	8,000	4,151	(1)
 <b>FUND BALANCES (DEFICIT)</b>			
Reserved for inventories	-	-	-
Unreserved - undesignated	46,086	4,944	5,602
 <b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<u>\$ 54,086</u>	<u>\$ 9,095</u>	<u>\$ 5,601</u>

**SCHEDULE 1**  
(CONTINUED)

<u>Special Revenue</u>						
<u>Metro McLean County Centralized Communications Center</u>	<u>Township Motor Fuel Tax</u>	<u>Township Bridge Program</u>	<u>Law Library</u>	<u>Collector Tax Indemnity</u>	<u>Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 396,212	\$ 2,487,889	\$ 195,747	\$ 10,961	\$ 263,100	\$ 486	\$ 15,351,755
-	179,085	-	-	-	-	1,154,239
-	-	-	-	-	-	19,128,631
-	16,487	-	10,188	-	-	248,981
-	-	-	-	-	-	256,218
-	-	-	-	-	-	473,208
-	-	-	-	-	-	38,921
-	-	-	-	-	-	347,136
-	-	-	-	-	-	167
<u>\$ 396,212</u>	<u>\$ 2,683,461</u>	<u>\$ 195,747</u>	<u>\$ 21,149</u>	<u>\$ 263,100</u>	<u>\$ 486</u>	<u>\$ 36,999,256</u>
\$ 8,740	\$ 116,868	\$ 37,200	\$ 4,015	\$ -	\$ -	\$ 988,757
-	-	-	-	-	-	19,128,631
-	-	-	-	-	-	646,276
-	-	-	-	-	-	486,335
-	-	-	-	-	-	417,426
46,050	106,963	-	-	-	-	1,308,613
35,063	-	-	205	-	-	297,940
89,853	223,831	37,200	4,220	-	-	23,273,978
-	-	-	-	-	-	347,136
<u>306,359</u>	<u>2,459,630</u>	<u>158,547</u>	<u>16,929</u>	<u>263,100</u>	<u>486</u>	<u>13,378,142</u>
<u>\$ 396,212</u>	<u>\$ 2,683,461</u>	<u>\$ 195,747</u>	<u>\$ 21,149</u>	<u>\$ 263,100</u>	<u>\$ 486</u>	<u>\$ 36,999,256</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2007

	<u>Working Cash</u>	<u>Parks and Recreation Special Activities</u>
<b>REVENUES</b>		
General property taxes	\$ -	\$ -
Other taxes	-	-
Licenses, permits, fees, and fines	-	-
Intergovernmental	-	-
Charges for services	-	4,292
Interest	-	-
Miscellaneous	-	-
Total revenues	<u>-</u>	<u>4,292</u>
<b>EXPENDITURES</b>		
Current:		
General government	-	-
Public safety	-	-
Highway and streets	-	-
Health and welfare	-	-
Culture and recreation	-	3,047
Capital outlay:		
Highway, bridges, and streets	-	-
Other	-	-
Debt service	-	-
Total expenditures	<u>-</u>	<u>3,047</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>1,245</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	-
Proceeds from capital lease	-	-
Proceeds from disposition of capital assets	-	-
Transfers out	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Net change in fund balances	-	1,245
<b>FUND BALANCES (DEFICIT)</b>		
Beginning of year	<u>742,423</u>	<u>34,576</u>
End of year	<u>\$ 742,423</u>	<u>\$ 35,821</u>

## Special Revenue

<u>Dental Sealant Grant</u>	<u>Women's, Infants, and Children</u>	<u>I.D.P.H Match Grant</u>	<u>Preventive Block Grant</u>	<u>Family Case Management</u>	<u>AIDS Counseling and Testing Grant</u>	<u>Persons With Developmental Disabilities</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 601,231
-	-	-	-	-	-	-
7,864	-	-	-	-	-	-
248,635	369,839	-	149,559	887,688	241,586	-
2,768	-	-	-	1,274	-	-
-	-	-	-	-	-	-
39	2,612	-	2,259	2,153	641	-
<u>259,306</u>	<u>372,451</u>	<u>-</u>	<u>151,818</u>	<u>891,115</u>	<u>242,227</u>	<u>601,231</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
224,184	359,907	-	134,670	872,194	246,883	597,075
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>224,184</u>	<u>359,907</u>	<u>-</u>	<u>134,670</u>	<u>872,194</u>	<u>246,883</u>	<u>597,075</u>
<u>35,122</u>	<u>12,544</u>	<u>-</u>	<u>17,148</u>	<u>18,921</u>	<u>(4,656)</u>	<u>4,156</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(1,744)	-	-	-	-
-	-	(1,744)	-	-	-	-
<u>35,122</u>	<u>12,544</u>	<u>(1,744)</u>	<u>17,148</u>	<u>18,921</u>	<u>(4,656)</u>	<u>4,156</u>
<u>151,388</u>	<u>139,800</u>	<u>1,744</u>	<u>26,956</u>	<u>444,648</u>	<u>60,156</u>	<u>43,677</u>
<u>\$ 186,510</u>	<u>\$ 152,344</u>	<u>\$ -</u>	<u>\$ 44,104</u>	<u>\$ 463,569</u>	<u>\$ 55,500</u>	<u>\$ 47,833</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**

Year Ended December 31, 2007

	<u>Tuberculosis Care and Treatment</u>	<u>County Health</u>	<u>County Highway</u>	<u>County Bridge</u>
<b>REVENUES</b>				
General property taxes	\$ 296,382	\$ 2,667,434	\$ 2,260,968	\$ 1,527,071
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	-	614,167	-	-
Intergovernmental	-	405,918	36,410	-
Charges for services	-	237,545	2,529,623	-
Interest	-	-	9,000	14,000
Miscellaneous	645	5,203	9,488	-
Total revenues	<u>297,027</u>	<u>3,930,267</u>	<u>4,845,489</u>	<u>1,541,071</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and streets	-	-	2,128,769	387,640
Health and welfare	292,653	3,899,766	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	2,235,600	2,043,424
Other	-	21,427	396,988	-
Debt service	-	-	2,340	-
Total expenditures	<u>292,653</u>	<u>3,921,193</u>	<u>4,763,697</u>	<u>2,431,064</u>
Excess (deficiency) of revenues over expenditures	<u>4,374</u>	<u>9,074</u>	<u>81,792</u>	<u>(889,993)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	1,744	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	7,000	-
Transfers out	-	-	(17,000)	-
Total other financing sources (uses)	<u>-</u>	<u>1,744</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balances	4,374	10,818	71,792	(889,993)
<b>FUND BALANCES (DEFICIT)</b>				
Beginning of year	<u>197,976</u>	<u>1,234,346</u>	<u>2,072,618</u>	<u>2,120,109</u>
End of year	<u>\$ 202,350</u>	<u>\$ 1,245,164</u>	<u>\$ 2,144,410</u>	<u>\$ 1,230,116</u>

Special Revenue

<u>County Matching Tax</u>	<u>County Motor Fuel Tax</u>	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Illinois Municipal Retirement</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>
\$ 1,140,364	\$ -	\$ 121,375	\$ 2,094,430	\$ 2,252,500	\$ 471,388	\$ 62,099
-	-	-	-	100,000	-	-
-	-	-	-	-	-	-
-	3,559,203	343,616	-	-	-	-
-	-	-	-	-	-	-
6,000	91,606	-	-	-	-	-
-	(1)	1,236	-	-	-	-
<u>1,146,364</u>	<u>3,650,808</u>	<u>466,227</u>	<u>2,094,430</u>	<u>2,352,500</u>	<u>471,388</u>	<u>62,099</u>
-	-	-	1,810,833	2,146,340	-	-
-	-	461,152	-	-	-	-
53,883	1,885,714	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	474,399	62,478
2,698,717	1,707,445	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,752,600</u>	<u>3,593,159</u>	<u>461,152</u>	<u>1,810,833</u>	<u>2,146,340</u>	<u>474,399</u>	<u>62,478</u>
<u>(1,606,236)</u>	<u>57,649</u>	<u>5,075</u>	<u>283,597</u>	<u>206,160</u>	<u>(3,011)</u>	<u>(379)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(310,084)	(323,713)	-	-
-	-	-	(310,084)	(323,713)	-	-
<u>(1,606,236)</u>	<u>57,649</u>	<u>5,075</u>	<u>(26,487)</u>	<u>(117,553)</u>	<u>(3,011)</u>	<u>(379)</u>
<u>1,887,666</u>	<u>1,491,350</u>	<u>14,312</u>	<u>374,474</u>	<u>(304,666)</u>	<u>3,011</u>	<u>379</u>
<u>\$ 281,430</u>	<u>\$ 1,548,999</u>	<u>\$ 19,387</u>	<u>\$ 347,987</u>	<u>\$ (422,219)</u>	<u>\$ -</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2007

	<u>Veterans' Assistance Commission</u>	<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper &amp; Admin</u>	<u>Circuit Clerk Automation</u>
<b>REVENUES</b>				
General property taxes	\$ 160,893	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	-	141,188	15,361	217,940
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	998	-	-	-
Total revenues	<u>161,891</u>	<u>141,188</u>	<u>15,361</u>	<u>217,940</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	160,007	-	-
Public safety	-	-	-	179,437
Highway and streets	-	-	-	-
Health and welfare	145,707	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>145,707</u>	<u>160,007</u>	<u>-</u>	<u>179,437</u>
Excess (deficiency) of revenues over expenditures	<u>16,184</u>	<u>(18,819)</u>	<u>15,361</u>	<u>38,503</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	-	(65,118)	-	(91,639)
Total other financing sources (uses)	<u>-</u>	<u>(65,118)</u>	<u>-</u>	<u>(91,639)</u>
Net change in fund balances	16,184	(83,937)	15,361	(53,136)
<b>FUND BALANCES (DEFICIT)</b>				
Beginning of year	<u>74,088</u>	<u>575,401</u>	<u>274</u>	<u>190,964</u>
End of year	<u>\$ 90,272</u>	<u>\$ 491,464</u>	<u>\$15,635</u>	<u>\$ 137,828</u>

Special Revenue

<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
401,595	214,935	66,243	161,156	-	13,728	-
-	-	-	-	-	20,787	-
-	-	-	-	17,251	-	-
-	-	-	-	-	-	-
-	318	55	1	130	-	1,000
<u>401,595</u>	<u>215,253</u>	<u>66,298</u>	<u>161,157</u>	<u>17,381</u>	<u>34,515</u>	<u>1,000</u>
-	-	-	-	-	-	-
426,851	229,071	56,199	91,495	-	16,456	1,453
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	10,452	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>426,851</u>	<u>229,071</u>	<u>56,199</u>	<u>91,495</u>	<u>10,452</u>	<u>16,456</u>	<u>1,453</u>
-	-	-	-	-	-	-
<u>(25,256)</u>	<u>(13,818)</u>	<u>10,099</u>	<u>69,662</u>	<u>6,929</u>	<u>18,059</u>	<u>(453)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(25,256)	(13,818)	10,099	69,662	6,929	18,059	(453)
-	-	-	-	-	-	-
146,420	437,513	349,379	121,262	30,374	(12,438)	1,128
<u>\$ 121,164</u>	<u>\$ 423,695</u>	<u>\$ 359,478</u>	<u>\$ 190,924</u>	<u>\$ 37,303</u>	<u>\$ 5,621</u>	<u>\$ 675</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2007

	<u>Sheriff Donation Trust</u>	<u>IDPA IV-D Project</u>	<u>Waste Management</u>
<b>REVENUES</b>			
General property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	-	-	154,858
Intergovernmental	-	368,800	-
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	1,005	-
Total revenues	<u>-</u>	<u>369,805</u>	<u>154,858</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public safety	5,877	383,400	-
Highway and streets	-	-	-
Health and welfare	-	-	122,506
Culture and recreation	-	-	-
Capital outlay:			
Highway, bridges, and streets	-	-	-
Other	-	-	-
Debt service	-	1,380	-
Total expenditures	<u>5,877</u>	<u>384,780</u>	<u>122,506</u>
Excess (deficiency) of revenues over expenditures	<u>(5,877)</u>	<u>(14,975)</u>	<u>32,352</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	-	(15,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(15,000)</u>
Net change in fund balances	(5,877)	(14,975)	17,352
<b>FUND BALANCES (DEFICIT)</b>			
Beginning of year	<u>8,888</u>	<u>88,369</u>	<u>204,266</u>
End of year	<u>\$ 3,011</u>	<u>\$ 73,394</u>	<u>\$ 221,618</u>

**Special Revenue**

<u>Multi-disciplinary Domestic Violence Grant</u>	<u>Public Building Commission Lease</u>	<u>Public Building Commission Rental - Operations and Maintenance</u>	<u>County Clerk Document Storage</u>	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>
\$ -	\$ 2,642,031	\$ 2,596,868	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	29,893	-	174,139	26,575
274,812	-	-	-	-	-	-
-	-	-	-	180,934	-	-
-	-	-	-	-	-	-
356	(1)	-	-	-	-	-
<u>275,168</u>	<u>2,642,030</u>	<u>2,596,868</u>	<u>29,893</u>	<u>180,934</u>	<u>174,139</u>	<u>26,575</u>
-	-	2,611,353	32,321	-	174,548	2,950
277,878	-	-	-	162,197	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,652,702	-	-	-	-	-
<u>277,878</u>	<u>2,652,702</u>	<u>2,611,353</u>	<u>32,321</u>	<u>162,197</u>	<u>174,548</u>	<u>2,950</u>
<u>(2,710)</u>	<u>(10,672)</u>	<u>(14,485)</u>	<u>(2,428)</u>	<u>18,737</u>	<u>(409)</u>	<u>23,625</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(25,000)
-	-	-	-	-	-	(25,000)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,710)	(10,672)	(14,485)	(2,428)	18,737	(409)	(1,375)
41	86,133	(246,405)	45,158	23,383	27,553	43,264
<u>\$ (2,669)</u>	<u>\$ 75,461</u>	<u>\$ (260,890)</u>	<u>\$ 42,730</u>	<u>\$ 42,120</u>	<u>\$ 27,144</u>	<u>\$ 41,889</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2007

	<u>Children's Waiting Room</u>	<u>Fairview Building Fund</u>	<u>Nursing Home Employee Vending</u>
<b>REVENUES</b>			
General property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	36,893	-	-
Intergovernmental	-	-	-
Charges for services	-	61,346	4,963
Interest	-	-	-
Miscellaneous	-	1	-
Total revenues	<u>36,893</u>	<u>61,347</u>	<u>4,963</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	56,790	1,619
Public safety	8,000	-	-
Highway and streets	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Capital outlay:	-	-	-
Highway, bridges, and streets	-	-	-
Other	-	-	-
Debt service	-	-	-
Total expenditures	<u>8,000</u>	<u>56,790</u>	<u>1,619</u>
Excess (deficiency) of revenues over expenditures	<u>28,893</u>	<u>4,557</u>	<u>3,344</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	28,893	4,557	3,344
<b>FUND BALANCES (DEFICIT)</b>			
Beginning of year	<u>17,193</u>	<u>387</u>	<u>2,258</u>
End of year	<u>\$ 46,086</u>	<u>\$ 4,944</u>	<u>\$ 5,602</u>

**SCHEDULE 2**  
**(CONTINUED)**

**Special Revenue**

<b>Metro McLean County Centralized Communications Center</b>	<b>Township Motor Fuel Tax</b>	<b>Township Bridge Program</b>	<b>Law Library</b>	<b>Collector Tax Indemnity</b>	<b>Capital Improvement Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,895,034
-	-	-	-	-	-	100,000
37,200	-	-	81,572	27,320	-	2,422,627
1,537,243	2,272,597	187,354	-	-	-	10,904,047
-	-	-	-	-	-	3,039,996
12,725	110,942	558	-	6,658	-	251,489
1,397	-	-	9,527	-	-	39,062
<u>1,588,565</u>	<u>2,383,539</u>	<u>187,912</u>	<u>91,099</u>	<u>33,978</u>	<u>-</u>	<u>35,652,255</u>
-	-	-	-	-	-	6,996,761
2,213,840	-	-	66,784	-	-	4,580,090
-	2,207,018	60,794	-	-	-	6,723,818
-	-	-	-	-	-	6,895,545
-	-	-	-	-	-	550,376
28,550	-	-	-	-	-	8,713,736
-	-	-	-	-	-	418,415
-	-	-	-	-	-	2,656,422
<u>2,242,390</u>	<u>2,207,018</u>	<u>60,794</u>	<u>66,784</u>	<u>-</u>	<u>-</u>	<u>37,535,163</u>
<u>(653,825)</u>	<u>176,521</u>	<u>127,118</u>	<u>24,315</u>	<u>33,978</u>	<u>-</u>	<u>(1,882,908)</u>
536,425	-	-	-	-	-	538,169
-	-	-	-	-	-	-
-	-	-	-	-	-	7,000
-	-	-	-	-	-	(849,298)
<u>536,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(304,129)</u>
(117,400)	176,521	127,118	24,315	33,978	-	(2,187,037)
<u>423,759</u>	<u>2,283,109</u>	<u>31,429</u>	<u>(7,386)</u>	<u>229,122</u>	<u>486</u>	<u>15,912,315</u>
<u>\$ 306,359</u>	<u>\$ 2,459,630</u>	<u>\$ 158,547</u>	<u>\$ 16,929</u>	<u>\$ 263,100</u>	<u>\$ 486</u>	<u>\$ 13,725,278</u>

## GENERAL FUND

The County's General Fund is used to account for all transactions of a governmental unit which are not properly accounted for in another fund. For reporting purposes, in compliance with *Statement 10 of the Government Accounting Standards Board*, the County's Tort Judgment Account and Employee Benefit Account have been combined with the General Fund.

**General Account** - To account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**Tort Judgment Account** - This fund has been established to fund unemployment, workmen's compensation, and liability claims of County employees.

**Employee Benefit Account** - This fund is responsible for collecting County employee medical and hospital insurance premiums and funding insurance coverage payments of this nature.

**McLEAN COUNTY, ILLINOIS**  
**GENERAL FUND BY ACCOUNT**  
**COMBINING BALANCE SHEET**

**December 31, 2007**  
**With Comparative Figures for December 31, 2006**

ASSETS	Accounts			Totals	
	General	Tort Judgment	Employee Benefit	2007	2006
Cash and investments	\$ 8,863,000	\$ 266,086	\$ 384,518	\$ 9,513,604	\$ 8,542,713
Receivables:					
State of Illinois	3,175,900	258	-	3,176,158	2,059,393
General property taxes	7,487,949	2,359,219	-	9,847,168	9,238,850
Accounts	52,545	10,500	-	63,045	174,452
Insurance recoveries	-	653,040	-	653,040	1,209,349
Other	225,656	-	-	225,656	191,336
Due from other funds	1,049,335	91,844	-	1,141,179	478,863
Intra-account due from (to)	-	-	-	-	-
Due from fiduciary funds	650	-	-	650	38
Due from component units	759,458	-	-	759,458	655,508
Inventories	98,178	-	-	98,178	113,400
Other assets	-	55,766	-	55,766	271,973
<b>TOTAL ASSETS</b>	<b>\$ 21,712,671</b>	<b>\$ 3,436,713</b>	<b>\$ 384,518</b>	<b>\$ 25,533,902</b>	<b>\$ 22,935,875</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 481,975	\$ 83,246	\$ 9,161	\$ 574,382	\$ 475,512
Deferred revenue - property taxes	7,487,949	2,359,219	-	9,847,168	9,238,850
Deferred revenue - other	12,216	-	-	12,216	11,601
Due to individuals and other governmental entities	200,236	9	19,045	219,290	194,291
Due to State of Illinois	97,170	23,000	-	120,170	22,410
Due to other funds	3,780	-	-	3,780	-
Due to fiduciary funds	469,247	18,932	-	488,179	383,333
Claims payable	-	1,437,773	-	1,437,773	1,345,311
Total liabilities	<u>8,752,573</u>	<u>3,922,179</u>	<u>28,206</u>	<u>12,702,958</u>	<u>11,671,308</u>
<b>FUND BALANCES</b>					
Reserved for tort judgment	-	-	-	-	-
Unreserved - undesignated	12,960,098	(485,466)	356,312	12,830,944	11,264,567
Total fund balances	<u>12,960,098</u>	<u>(485,466)</u>	<u>356,312</u>	<u>12,830,944</u>	<u>11,264,567</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 21,712,671</b>	<b>\$ 3,436,713</b>	<b>\$ 384,518</b>	<b>\$ 25,533,902</b>	<b>\$ 22,935,875</b>

**McLEAN COUNTY, ILLINOIS**  
**GENERAL FUND BY ACCOUNT**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**

Year Ended December 31, 2007  
With Comparative Figures for the Year Ended December 31, 2006

	<u>Accounts</u>			<u>Totals</u>	
	<u>General</u>	<u>Tort Judgment</u>	<u>Employee Benefit</u>	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>					
General property taxes	\$ 7,042,592	\$ 2,289,195	\$ -	\$ 9,331,787	\$ 9,395,546
Other taxes	7,536,649	-	-	7,536,649	8,846,599
Licenses, permits, fees, and fines	5,885,643	-	-	5,885,643	5,794,567
Intergovernmental	4,453,411	-	-	4,453,411	3,015,113
Charges for services	1,972,486	2,722	3,755,319	5,730,527	5,443,641
Maintenance contracts	2,914,050	-	-	2,914,050	2,615,721
Interest	1,473,823	-	23,478	1,497,301	1,361,397
Miscellaneous	69,151	61,640	-	130,791	84,468
Total revenues	<u>31,347,805</u>	<u>2,353,557</u>	<u>3,778,797</u>	<u>37,480,159</u>	<u>36,557,052</u>
<b>EXPENDITURES</b>					
Current:					
General government	9,774,926	2,301,173	4,130,940	16,207,039	15,995,965
Public safety	18,672,079	-	-	18,672,079	17,461,910
Culture and recreation	469,854	-	-	469,854	443,564
Capital outlay	740,914	-	-	740,914	755,020
Debt service	234,206	-	-	234,206	236,711
Total expenditures	<u>29,891,979</u>	<u>2,301,173</u>	<u>4,130,940</u>	<u>36,324,092</u>	<u>34,893,170</u>
Excess (deficiency) of revenue over expenditures	<u>1,455,826</u>	<u>52,384</u>	<u>(352,143)</u>	<u>1,156,067</u>	<u>1,663,882</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	411,620	135,000	-	546,620	562,120
Proceeds from capital leases	38,465	-	-	38,465	26,485
Proceeds from disposition of capital assets	-	-	-	-	5,344
Transfers out	(671,425)	(275,531)	-	(946,956)	(633,953)
Total other financing sources (uses)	<u>(221,340)</u>	<u>(140,531)</u>	<u>-</u>	<u>(361,871)</u>	<u>(40,004)</u>
Net change in fund balance	1,234,486	(88,147)	(352,143)	794,196	1,623,878
<b>FUND BALANCE</b>					
Beginning of year, as restated	<u>11,725,612</u>	<u>(397,319)</u>	<u>708,455</u>	<u>12,036,748</u>	<u>9,640,689</u>
End of year	<u>\$ 12,960,098</u>	<u>\$ (485,466)</u>	<u>\$ 356,312</u>	<u>\$ 12,830,944</u>	<u>\$ 11,264,567</u>

## McLEAN COUNTY, ILLINOIS

## GENERAL ACCOUNT

## SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT</b>				
General Government:				
County Board:				
Personal services	\$ 206,256	\$ 206,256	\$ 113,098	\$ 111,918
Contractual services	643,232	764,133	804,451	774,347
Commodities	4,600	4,600	2,972	1,702
Transfers out to other funds	536,426	671,426	-	-
Total County Board	1,390,514	1,646,415	920,521	887,967
County Administrator:				
Personal services	324,812	324,812	327,849	322,359
Contractual services	103,200	103,200	102,494	101,509
Commodities	30,700	30,700	27,119	33,587
Total County Administrator	458,712	458,712	457,462	457,455
County Auditor:				
Personal services	299,342	299,342	282,395	263,275
Contractual services	10,495	10,495	10,452	6,220
Commodities	15,650	16,650	19,173	10,009
Minor equipment	4,000	4,160	9,756	-
Total County Auditor	329,487	330,647	321,776	279,507
County Treasurer:				
Personal services	261,169	261,169	260,883	243,622
Contractual services	27,450	27,450	23,162	20,317
Commodities	50,500	49,120	45,233	43,960
Minor equipment	-	1,380	1,495	-
Total County Treasurer	339,119	339,119	330,773	307,899
County Clerk:				
Personal services	355,286	355,286	347,707	327,124
Contractual services	299,820	299,820	200,287	319,157
Commodities	54,420	54,420	50,261	57,745
Minor equipment	-	-	50,135	341,908
Total County Clerk	709,526	709,526	648,390	1,045,934

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2007**

**With Comparative Figures for Year Ended December 31, 2006**

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
General Government (Continued):				
Recorder of Deeds:				
Personal services	\$ 170,383	\$ 170,383	\$ 172,806	\$ 163,721
Contractual services	14,000	14,000	11,439	11,918
Commodities	24,300	24,300	18,010	18,237
Minor Equipment	400	400	5,495	-
Total Recorder of Deeds	<u>209,083</u>	<u>209,083</u>	<u>207,750</u>	<u>193,876</u>
Department of Building and Zoning:				
Personal services	231,771	231,771	227,537	213,951
Contractual services	60,187	60,187	50,798	35,608
Commodities	8,490	8,490	7,582	8,182
Minor Equipment	-	-	-	6,565
Total Department of Building and Zoning	<u>300,448</u>	<u>300,448</u>	<u>285,917</u>	<u>264,306</u>
Information Services Department:				
Personal services	974,877	974,877	971,853	891,054
Contractual services	640,664	681,371	559,477	1,009,333
Commodities	42,630	42,630	32,200	30,835
Minor equipment	160,400	210,400	205,919	96,760
Total Information Services Department	<u>1,818,571</u>	<u>1,909,278</u>	<u>1,769,449</u>	<u>2,027,982</u>
Facilities Management:				
Personal services	1,527,986	1,527,986	1,555,626	1,429,363
Contractual services	1,837,726	1,868,046	1,773,263	1,586,806
Commodities	300,560	322,247	311,485	257,287
Minor equipment	76,200	47,553	27,239	11,380
Total Facilities Management	<u>3,742,472</u>	<u>3,765,832</u>	<u>3,667,613</u>	<u>3,284,836</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2007**

**With Comparative Figures for Year Ended December 31, 2006**

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
General Government (Continued):				
City of Bloomington - Election:				
Personal services	\$ 97,321	\$ 97,321	\$ 98,378	\$ 90,173
Contractual services	<u>399,928</u>	<u>399,928</u>	<u>399,928</u>	<u>380,920</u>
Total City of Bloomington - Election	<u>497,249</u>	<u>497,249</u>	<u>498,306</u>	<u>471,093</u>
Assessment Office:				
Personal services	463,991	463,991	409,255	413,735
Contractual services	191,480	191,480	190,158	97,362
Commodities	72,490	72,490	67,556	65,936
Minor equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assessment Office	<u>727,961</u>	<u>727,961</u>	<u>666,969</u>	<u>577,033</u>
Total General Government	<u>10,523,142</u>	<u>10,894,270</u>	<u>9,774,926</u>	<u>9,797,888</u>
Public Safety:				
Merit Board:				
Personal services	7,000	7,000	5,240	8,880
Contractual services	9,850	9,850	5,922	8,446
Commodities	<u>500</u>	<u>500</u>	<u>135</u>	<u>429</u>
Total Merit Board	<u>17,350</u>	<u>17,350</u>	<u>11,297</u>	<u>17,755</u>
Circuit Clerk:				
Personal services	1,843,697	1,843,697	1,786,495	1,675,575
Contractual services	40,750	40,750	35,610	35,941
Commodities	<u>104,650</u>	<u>104,650</u>	<u>110,753</u>	<u>108,917</u>
Total Circuit Clerk	<u>1,989,097</u>	<u>1,989,097</u>	<u>1,932,858</u>	<u>1,820,433</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2007**

**With Comparative Figures for Year Ended December 31, 2006**

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
Public Safety (Continued):				
Circuit Court:				
Personal services	\$ 426,022	\$ 426,022	\$ 420,024	\$ 396,452
Contractual services	371,146	442,646	436,474	409,618
Commodities	39,950	43,271	48,492	50,375
Minor equipment	3,000	3,000	5,495	4,495
Total Circuit Court	<u>840,118</u>	<u>914,939</u>	<u>910,485</u>	<u>860,940</u>
Jury Commission:				
Personal services	81,167	81,167	75,633	73,476
Contractual services	9,160	6,750	6,554	6,672
Commodities	14,297	16,707	15,818	11,994
Total Jury Commission	<u>104,624</u>	<u>104,624</u>	<u>98,005</u>	<u>92,142</u>
State's Attorney:				
Personal services	2,127,883	2,127,883	2,051,592	1,903,951
Contractual services	231,766	231,766	197,158	195,861
Commodities	46,334	46,334	48,156	45,013
Minor equipment	40,000	40,000	-	-
Total State's Attorney	<u>2,445,983</u>	<u>2,445,983</u>	<u>2,296,906</u>	<u>2,144,825</u>
Public Defender:				
Personal services	1,178,082	1,178,082	1,169,618	1,188,981
Contractual services	237,570	237,570	258,339	293,553
Commodities	27,619	27,619	19,995	27,922
Minor equipment	7,800	7,800	16,079	-
Total Public Defender	<u>1,451,071</u>	<u>1,451,071</u>	<u>1,464,031</u>	<u>1,510,456</u>
Court Services:				
Personal services	3,310,610	3,310,610	3,286,459	2,975,634
Contractual services	239,352	242,028	183,350	265,074
Commodities	106,475	125,130	113,705	94,138
Minor equipment	16,000	17,046	15,705	2,390
Total Court Services	<u>3,672,437</u>	<u>3,694,814</u>	<u>3,599,219</u>	<u>3,337,236</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2007**

**With Comparative Figures for Year Ended December 31, 2006**

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
Public Safety (Continued):				
County Sheriff:				
Personal services	\$ 6,172,639	\$ 6,172,423	\$ 6,431,860	\$ 6,132,035
Contractual services	393,999	606,081	679,648	410,432
Commodities	605,403	626,733	574,638	552,537
Minor equipment	70,230	51,698	32,323	16,800
Total County Sheriff	<u>7,242,271</u>	<u>7,456,935</u>	<u>7,718,469</u>	<u>7,111,804</u>
Coroner:				
Personal services	250,831	262,331	266,501	248,460
Contractual services	142,292	181,492	172,969	120,964
Commodities	33,250	37,521	34,679	29,881
Total Coroner	<u>426,373</u>	<u>481,344</u>	<u>474,149</u>	<u>399,305</u>
Emergency Management Agency:				
Personal services	120,303	120,303	124,313	116,755
Contractual services	30,250	26,579	23,332	27,547
Commodities	10,150	12,142	11,530	15,320
Minor equipment	6,800	8,479	7,485	7,392
Total Emergency Management Agency	<u>167,503</u>	<u>167,503</u>	<u>166,660</u>	<u>167,014</u>
Total Public Safety	<u>18,356,827</u>	<u>18,723,660</u>	<u>18,672,079</u>	<u>17,461,910</u>
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 286,679	\$ 286,679	\$ 284,647	\$ 258,897
Contractual services	94,650	94,950	87,498	90,665
Commodities	66,960	83,660	85,891	74,770
Minor equipment	16,400	16,400	11,818	19,232
Total Department of Parks and Recreation	<u>464,689</u>	<u>481,689</u>	<u>469,854</u>	<u>443,564</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2007**

**With Comparative Figures for Year Ended December 31, 2006**

	<u>Budget</u>		<u>Actual</u>	<u>2006 Actual</u>
	<u>Original</u>	<u>2007 Final</u>		
<b>CURRENT (CONTINUED)</b>				
<b>CAPITAL OUTLAY</b>				
County Board	165,500	165,500	178,344	149,086
County Administrator	-	-	-	-
Information Services Department	220,000	240,000	213,058	138,602
Facilities Management	34,200	1,814,200	300,634	337,139
Circuit Clerk	-	-	-	21,990
State's Attorney	-	-	-	-
Court Services	-	16,000	16,004	884
County Sheriff	-	-	-	50,287
Coroner	-	-	-	-
Department of Parks and Recreation	85,000	113,000	32,874	57,032
Total capital outlay	504,700	2,348,700	740,914	755,020
<b>DEBT SERVICE</b>	225,743	242,571	234,206	236,711
<b>TOTAL EXPENDITURES</b>	<u>\$ 30,075,101</u>	<u>\$ 32,690,890</u>	<u>\$ 29,891,979</u>	<u>\$ 28,695,093</u>

## McLEAN COUNTY, ILLINOIS

## TORT JUDGMENT ACCOUNT

## SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>			<u>2006</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>CURRENT</b>				
General Government:				
Personal services	\$ 743,063	\$ 743,063	\$ 806,194	\$ 768,090
Contractual services	1,364,800	1,499,800	1,287,461	1,565,852
Commodities	177,190	177,190	207,518	206,287
Minor equipment	<u>6,500</u>	<u>6,500</u>	<u>-</u>	<u>1,762</u>
 <b>TOTAL EXPENDITURES</b>	 <u>\$ 2,291,553</u>	 <u>\$ 2,426,553</u>	 <u>\$ 2,301,173</u>	 <u>\$ 2,541,991</u>

## SPECIAL REVENUE FUNDS

Funds used to account for revenue from specific taxes or other earmarked revenue sources which, by statute, charter provision, or local ordinance, are designated to finance particular functions or activities of government.

The County maintained 51 individual Special Revenue Funds.

Following are individual Special Revenue Funds:

***Working Cash Fund*** - To account for financial resources held by the County which may be temporarily loaned to other funds.

***Parks and Recreation Special Activities Fund*** - To account for the receipts from special activities at Comlara Park.

***Dental Sealant Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Women, Infants, and Children Fund*** - To account for the revenue and related expenditures of the Grant.

***I.D.P.H. Match Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Preventive Block Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Family Case Management Fund*** - To account for the revenue and related expenditures of the Grant.

***AIDS Counseling and Testing Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Persons With Developmental Disabilities Fund*** - To account for grants, entitlements, and other revenues to provide for the well being of persons requiring services.

***Tuberculosis Care and Treatment Fund*** - To account for grants, entitlements, and other revenues so mandated that finance the operations related to tuberculosis care and treatment.

***County Health Fund*** - The County Health Fund accounts for grants, entitlements, and other revenues that finance the operations of the County's health-related activities.

***County Highway Fund*** - To account for revenues derived from specific taxes and user charges for the maintenance of County highways.

## SPECIAL REVENUE FUNDS (CONTINUED)

**County Bridge Fund** - To account for revenue derived from state grants, specific taxes to be used for the maintenance of County bridges, and a portion of rural township bridges.

**County Matching Fund** - Revenues received through the use of this tax are used to match federal or state motor fuel tax funds for road purposes or for transportation planning studies.

**County Motor Fuel Tax Fund** - To account for revenue provided through state gasoline taxes for the maintenance and repairs to County highways. State laws require gasoline taxes to be used to maintain highways and roads.

**Children's Advocacy Center Fund** - To account for the activity of grants relating to children's advocacy.

**Social Security Fund** - To account for revenues and expenditures of social security contributions made for County employees.

**Illinois Municipal Retirement Fund** - To account for revenues and expenditures of retirement contributions made to the statewide Illinois Municipal Retirement Fund for County employees.

**Co-Operative Extension Fund** - To account for tax revenue used to support co-operative extension activities.

**Historical Museum Fund** - To account for the revenue and expenditures of the Historical Museum.

**Veterans' Assistance Commission Fund** - The Commission provides emergency relief to indigent veterans, assists veterans in gaining earned benefits, and advocates for veterans.

**Recorder Document Storage Fund** - To account for the revenues and expenditures related to the recording of deeds, mortgages, etc.

**Circuit Clerk Operations and Administration** - To account for activities related to the operations and administration of the Circuit Clerk's Office.

**Circuit Clerk Automation Fund** - To account for activities related to revenue generated by the Circuit Clerk for fines assessed through court cases.

**Court Security Fund** - To account for activities related to court security from revenue generated by the Circuit Clerk for fines assessed through court cases.

**Court Document Storage Fund** - To account for activities related to court document storage from revenue generated by the Circuit Clerk for fines assessed through court cases.

**Maintenance and Child Support Collection Fund** - To account for the administrative fee and related expenditures for the collection and disbursement of child support payments through the McLean County Circuit Clerk's office.

## SPECIAL REVENUE FUNDS (CONTINUED)

***Probation Services Fund*** - To account for probation service fees collected by the Clerk of the Circuit Court from those offenders sentenced to probation on whom the court has imposed the fee as a condition of such probation which will be used to enhance the probation service program.

***Evergreen Lake Lease Fund*** - To account for Illinois Cash Farm Leases between McLean County and its tenants for agricultural purposes.

***Asset Forfeiture Fund*** - To account for drug seizure money received from the State to use for drug enforcement expenditures.

***D.A.R.E. Program Fund*** - To account for revenues and expenditures related to the D.A.R.E. Program.

***Sheriff Donation Trust Fund*** - To account for donations received from private entities to be used to purchase items for the Sheriff's Department.

***IDPA IV-D Project Fund*** - To account for the revenue and expenditures related to child support enforcement.

***Waste Management Fund*** - To account for waste disposal fees generated by waste being dumped at the County landfill.

***Multidisciplinary Domestic Violence Grant Fund*** - To account for the activity of a grant relating to combating violent crimes against women.

***Public Building Commission Lease/Rental - Operations and Maintenance Funds*** - To account for tax revenues allocated for the operation and maintenance of buildings pursuant to the lease agreements between McLean County and the Public Building Commission.

***County Clerk Document Storage Fund*** - To account for activities related to document storage from revenue generated by the County Clerk for fees assessed through recording documents.

***Jail Prisoners' Commissary Fund*** - To account for commissary activity of jail prisoners.

***GIS Fees Fund*** - To account for revenues and expenditures for maintenance and support of the County's Geographic Information System.

***Collector Automation Fund*** - To account for collector automation fees related to tax billings.

***Children's Waiting Room Fund*** - To account for revenues and expenditures for the waiting room for children who have been brought to the McLean County Law and Justice Center by parents or guardians who have court business.

## SPECIAL REVENUE FUNDS (CONTINUED)

***Fairview Building Fund*** - This fund is used to account for the improvements to the Fairview Building.

***Nursing Home Employee Vending Fund*** - To account for vending activity for the benefit of nursing home employees.

***Metro McLean County Centralized Communications Center Fund*** - To account for revenues and expenditures generated from an intergovernmental agreement with the City of Bloomington, Town of Normal, and McLean County for emergency dispatch operations.

***Township Motor Fuel Tax Fund*** - To account for monies provided through state gasoline taxes for the maintenance and repairs to township roads.

***Township Bridge Program Fund*** - To account for revenue provided through state grants for the maintenance and repairs of township bridges.

***Law Library Fund*** - To account for certain court fees restricted for the purchase of reference law materials.

***Collector Tax Indemnity Fund*** - To account for specific fees charged to purchasers of property sold for unpaid property taxes. The use of these fees is restricted to tax sale litigation brought against the new purchaser and the County.

***Capital Improvement Fund*** - This fund is used to account for specific capital improvement projects.

McLEAN COUNTY, ILLINOIS  
 PARKS AND RECREATION SPECIAL ACTIVITIES FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE

Year Ended December 31, 2007  
 With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>		
Charges for services	\$ 4,292	\$ 7,592
 <b>EXPENDITURES</b>		
Current - culture and recreation:		
Capital outlay, minor equipment	-	7,320
Commodities	<u>3,047</u>	<u>6,129</u>
Total expenditures	<u>3,047</u>	<u>13,449</u>
Excess (deficiency) of revenues over expenditures	1,245	(5,857)
 <b>FUND BALANCE</b>		
Beginning of year	<u>34,576</u>	<u>40,433</u>
End of year	<u>\$ 35,821</u>	<u>\$ 34,576</u>

## McLEAN COUNTY, ILLINOIS

## DENTAL SEALANT GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 11,000	\$ 11,000	\$ 7,864	\$ 17,304
Intergovernmental	175,723	215,723	248,635	231,054
Charges for services	5,500	5,500	2,768	3,872
Miscellaneous	-	-	39	-
Total revenues	<u>192,223</u>	<u>232,223</u>	<u>259,306</u>	<u>252,230</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	63,806	63,806	61,023	50,141
Contractual services	104,892	141,892	141,426	126,054
Commodities	21,025	24,025	21,735	25,663
Minor equipment	<u>2,500</u>	<u>2,500</u>	-	<u>4,103</u>
Total expenditures	<u>192,223</u>	<u>232,223</u>	<u>224,184</u>	<u>205,961</u>
Excess of revenues over expenditures	-	-	35,122	46,269
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>151,388</u>	<u>105,119</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,510</u>	<u>\$ 151,388</u>

## McLEAN COUNTY, ILLINOIS

## WOMEN, INFANTS, AND CHILDREN FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006 Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 384,315	\$ 384,315	\$ 369,839	\$ 398,217
Miscellaneous	-	-	2,612	290
Total revenues	<u>384,315</u>	<u>384,315</u>	<u>372,451</u>	<u>398,507</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	301,565	301,565	296,130	297,060
Contractual services	45,250	45,250	42,206	45,950
Commodities	35,000	35,000	21,571	32,188
Minor equipment	<u>2,500</u>	<u>2,500</u>	-	<u>4,792</u>
Total expenditures	<u>384,315</u>	<u>384,315</u>	<u>359,907</u>	<u>379,990</u>
Excess of revenues over expenditures	-	-	12,544	18,517
<b>FUND BALANCE</b>				
Beginning of year	-	-	<u>139,800</u>	<u>121,283</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 152,344</u>	<u>\$ 139,800</u>

## McLEAN COUNTY, ILLINOIS

## PREVENTIVE BLOCK GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 109,293	\$ 129,243	\$ 149,559	\$ 101,255
Miscellaneous	<u>2,500</u>	<u>2,500</u>	<u>2,259</u>	<u>3,888</u>
Total revenues	<u>111,793</u>	<u>131,743</u>	<u>151,818</u>	<u>105,143</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	66,050	73,240	73,637	55,172
Contractual services	27,483	39,043	40,457	28,612
Commodities	18,260	19,460	20,576	19,410
Minor equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>111,793</u>	<u>131,743</u>	<u>134,670</u>	<u>103,194</u>
Excess (deficiency) of revenues over expenditures	-	-	17,148	1,949
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>26,956</u>	<u>25,007</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,104</u>	<u>\$ 26,956</u>

## McLEAN COUNTY, ILLINOIS

## FAMILY CASE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 938,410	\$ 938,410	\$ 887,688	\$ 950,000
Charges for services	-	-	1,274	1,885
Miscellaneous	-	-	2,153	520
Total revenues	<u>938,410</u>	<u>938,410</u>	<u>891,115</u>	<u>952,405</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	808,297	808,297	739,635	765,368
Contractual services	89,751	89,751	94,626	88,343
Commodities	39,362	39,362	37,933	41,500
Minor equipment	<u>1,000</u>	<u>1,000</u>	-	<u>18,064</u>
Total expenditures	<u>938,410</u>	<u>938,410</u>	<u>872,194</u>	<u>913,275</u>
Excess of revenues over expenditures	-	-	18,921	39,130
<b>FUND BALANCE</b>				
Beginning of year	-	-	444,648	405,518
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 463,569</u>	<u>\$ 444,648</u>

## McLEAN COUNTY, ILLINOIS

## AIDS COUNSELING AND TESTING GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>Budget</u>		<u>Actual</u>	<u>2006 Actual</u>
	<u>Original</u>	<u>2007 Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 254,593	\$ 264,593	\$ 241,586	\$ 286,278
Miscellaneous	-	-	641	9
Total revenues	<u>254,593</u>	<u>264,593</u>	<u>242,227</u>	<u>286,287</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	141,801	143,378	128,418	162,037
Contractual services	57,347	60,757	83,354	52,480
Commodities	38,445	43,458	34,094	46,927
Minor equipment	17,000	17,000	1,017	20,669
Capital outlay	-	-	-	-
Total expenditures	<u>254,593</u>	<u>264,593</u>	<u>246,883</u>	<u>282,113</u>
Excess (deficiency) of revenues over expenditures	-	-	(4,656)	4,174
<b>FUND BALANCE</b>				
Beginning of year	-	-	60,156	55,982
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,500</u>	<u>\$ 60,156</u>

## McLEAN COUNTY, ILLINOIS

## PERSONS WITH DEVELOPMENTAL DISABILITIES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 601,464	\$ 601,464	\$ 601,231	\$ 587,915
<b>EXPENDITURES</b>				
Current - health and welfare:				
Contractual services	<u>601,464</u>	<u>601,464</u>	<u>597,075</u>	<u>584,212</u>
Excess of revenues over expenditures	-	-	4,156	3,703
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>43,677</u>	<u>39,974</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,833</u>	<u>\$ 43,677</u>

## McLEAN COUNTY, ILLINOIS

## TUBERCULOSIS CARE AND TREATMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006 Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 297,339	\$ 297,339	\$ 296,382	\$ 288,463
Charges for services	4,100	4,100	-	-
Miscellaneous	50	50	645	105
Total revenues	<u>301,489</u>	<u>301,489</u>	<u>297,027</u>	<u>288,568</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	168,461	168,461	162,635	162,535
Contractual services	117,795	117,795	114,612	102,681
Commodities	13,233	19,019	13,373	8,401
Minor equipment	2,000	2,000	2,033	1,703
Total expenditures	<u>301,489</u>	<u>307,275</u>	<u>292,653</u>	<u>275,320</u>
Excess (deficiency) of revenues over expenditures	-	(5,786)	4,374	13,248
<b>FUND BALANCE</b>				
Beginning of year	-	-	197,976	184,728
End of year	<u>\$ -</u>	<u>\$ (5,786)</u>	<u>\$ 202,350</u>	<u>\$ 197,976</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY HEALTH DEPARTMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006 Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,665,661	\$ 2,665,661	\$ 2,667,434	\$ 2,651,114
Licenses, permits, fees and fines	505,139	495,189	614,167	535,153
Intergovernmental	314,695	367,326	405,918	374,855
Charges for services	231,200	239,150	237,545	227,588
Miscellaneous	50	232,231	5,203	501
Total revenues	<u>3,716,745</u>	<u>3,999,557</u>	<u>3,930,267</u>	<u>3,789,211</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	2,255,216	2,255,216	2,236,903	2,130,251
Contractual services	1,354,783	1,577,320	1,529,102	1,262,828
Commodities	135,972	138,472	114,112	111,900
Minor equipment	15,500	31,517	19,649	14,135
Capital outlay	-	18,031	21,427	-
Total expenditures	<u>3,761,471</u>	<u>4,020,556</u>	<u>3,921,193</u>	<u>3,519,114</u>
Excess (deficiency) of revenues over expenditures	(44,726)	(20,999)	9,074	270,097
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	1,744	-
Net change in fund balance	(44,726)	(20,999)	10,818	270,097
<b>FUND BALANCE</b>				
Beginning of year	<u>44,726</u>	-	<u>1,234,346</u>	<u>964,249</u>
End of year	<u>\$ -</u>	<u>\$ (20,999)</u>	<u>\$ 1,245,164</u>	<u>\$ 1,234,346</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>			<u>2006</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,260,614	\$ 2,260,614	\$ 2,260,968	\$ 2,115,397
Intergovernmental	-	-	36,410	-
Charges for services	1,243,000	2,909,541	2,529,623	1,660,407
Interest	9,000	9,000	9,000	8,000
Miscellaneous	7,000	319,000	9,488	9,304
Total revenues	<u>3,519,614</u>	<u>5,498,155</u>	<u>4,845,489</u>	<u>3,793,108</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	958,755	958,755	1,016,267	979,438
Contractual services	682,700	682,700	616,331	750,168
Commodities	489,700	489,700	434,746	397,113
Minor equipment	55,000	55,000	61,425	35,945
Capital outlay:				
Highways, bridges, and streets	837,459	2,504,000	2,235,600	1,209,134
Other	791,000	791,000	396,988	397,891
Debt service	-	-	2,340	2,340
Total expenditures	<u>3,814,614</u>	<u>5,481,155</u>	<u>4,763,697</u>	<u>3,772,029</u>
Excess (deficiency) of revenues over expenditures	<u>(295,000)</u>	<u>17,000</u>	<u>81,792</u>	<u>21,079</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	12,000	-	7,000	4,950
Transfers out	(17,000)	(17,000)	(17,000)	(21,965)
Total other financing sources (uses)	<u>(5,000)</u>	<u>(17,000)</u>	<u>(10,000)</u>	<u>(17,015)</u>
Net change in fund balance	(300,000)	-	71,792	4,064
<b>FUND BALANCE</b>				
Beginning of year	<u>300,000</u>	<u>-</u>	<u>2,072,618</u>	<u>2,068,554</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,144,410</u>	<u>\$ 2,072,618</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 1,528,497	\$ 1,528,497	\$ 1,527,071	\$ 1,453,305
Charges for services	-	-	-	-
Interest	14,000	14,000	14,000	13,000
Miscellaneous	102,000	1,032,000	-	99,291
Total revenues	<u>1,644,497</u>	<u>2,574,497</u>	<u>1,541,071</u>	<u>1,565,596</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	259,479	259,479	273,101	146,079
Contractual services	234,200	234,200	114,539	532,649
Capital outlay - highways, bridges, and streets	<u>1,150,818</u>	<u>2,080,818</u>	<u>2,043,424</u>	<u>889,416</u>
Total expenditures	<u>1,644,497</u>	<u>2,574,497</u>	<u>2,431,064</u>	<u>1,568,144</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(889,993)</u>	<u>(2,548)</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	197,043
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,653)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>181,390</u>
Net change in fund balance	-	-	(889,993)	178,842
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>2,120,109</u>	<u>1,941,267</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,230,116</u>	<u>\$ 2,120,109</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY MATCHING TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 1,140,000	\$ 1,140,000	\$ 1,140,364	\$ 1,090,666
Interest	6,000	6,000	6,000	5,000
Miscellaneous	1,000	1,873,200	-	-
Total revenues	<u>1,147,000</u>	<u>3,019,200</u>	<u>1,146,364</u>	<u>1,095,666</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Contractual services	31,200	31,200	53,883	12,798
Capital outlay - highways, bridges, and streets	<u>1,115,800</u>	<u>2,988,000</u>	<u>2,698,717</u>	<u>520,466</u>
Total expenditures	<u>1,147,000</u>	<u>3,019,200</u>	<u>2,752,600</u>	<u>533,264</u>
Excess of revenues over expenditures	-	-	(1,606,236)	562,402
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,810)</u>
Net change in fund balance	-	-	(1,606,236)	559,592
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>1,887,666</u>	<u>1,328,074</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281,430</u>	<u>\$ 1,887,666</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006 Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental	\$ 3,095,000	\$ 3,095,000	\$ 3,559,203	\$ 3,042,883
Charges for services	-	-	-	-
Interest	15,000	15,000	91,606	
Miscellaneous	10,000	2,459,000	(1)	65,611
Total revenues	<u>3,120,000</u>	<u>5,569,000</u>	<u>3,650,808</u>	<u>3,108,494</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	830,645	830,645	896,120	793,817
Contractual services	1,185,200	1,373,800	989,594	1,220,551
Commodities	3,600	-	-	2,751
Capital outlay - highways, bridges, and streets	<u>1,400,555</u>	<u>3,549,555</u>	<u>1,707,445</u>	<u>903,961</u>
Total expenditures	<u>3,420,000</u>	<u>5,754,000</u>	<u>3,593,159</u>	<u>2,921,080</u>
Excess (deficiency) of revenues over expenditures	<u>(300,000)</u>	<u>(185,000)</u>	<u>57,649</u>	<u>187,414</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	4,425
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,425</u>
Net change in fund balance	<u>(300,000)</u>	<u>(185,000)</u>	<u>57,649</u>	<u>191,839</u>
<b>FUND BALANCE</b>				
Beginning of year	<u>300,000</u>	<u>-</u>	<u>1,491,350</u>	<u>1,299,511</u>
End of year	<u>\$ -</u>	<u>\$ (185,000)</u>	<u>\$ 1,548,999</u>	<u>\$ 1,491,350</u>

## McLEAN COUNTY, ILLINOIS

## CHILDREN'S ADVOCACY CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 122,650	\$ 122,650	\$ 121,375	\$ 115,385
Intergovernmental	341,524	341,524	343,616	349,561
Miscellaneous	-	-	1,236	-
Total revenues	<u>464,174</u>	<u>464,174</u>	<u>466,227</u>	<u>464,946</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	373,588	373,588	381,014	380,496
Contractual services	81,226	81,226	75,372	76,185
Commodities	8,360	8,360	4,766	4,004
Minor equipment	1,000	1,000	-	-
Total expenditures	<u>464,174</u>	<u>464,174</u>	<u>461,152</u>	<u>460,685</u>
Excess (deficiency) of revenues over expenditures	-	-	5,075	4,261
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>14,312</u>	<u>10,051</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,387</u>	<u>\$ 14,312</u>

## McLEAN COUNTY, ILLINOIS

## SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>			<u>2006</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,096,300	\$ 2,096,300	\$ 2,094,430	\$ 2,052,210
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	<u>1,795,265</u>	<u>1,795,265</u>	<u>1,810,833</u>	<u>1,690,252</u>
Excess of revenues over expenditures	301,035	301,035	283,597	361,958
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(301,035)</u>	<u>(301,035)</u>	<u>(310,084)</u>	<u>(316,311)</u>
Excess of revenues over expenditures and other financing uses	-	-	(26,487)	45,647
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>374,474</u>	<u>328,827</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 347,987</u>	<u>\$ 374,474</u>

## McLEAN COUNTY, ILLINOIS

## ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
General property taxes	\$ 2,254,053	\$ 2,254,053	\$ 2,252,500	\$ 2,063,199
Other taxes	100,000	100,000	100,000	100,000
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	2,354,053	2,354,053	2,352,500	2,163,199
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	<u>2,043,169</u>	<u>2,043,169</u>	<u>2,146,340</u>	<u>2,104,018</u>
Excess of revenues over expenditures	310,884	310,884	206,160	59,181
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(310,884)</u>	<u>(310,884)</u>	<u>(323,713)</u>	<u>(354,765)</u>
Net change in fund balance	-	-	(117,553)	(295,584)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>(304,666)</u>	<u>(9,082)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (422,219)</u>	<u>\$ (304,666)</u>

## McLEAN COUNTY, ILLINOIS

## CO-OPERATIVE EXTENSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 470,250	\$ 470,025	\$ 471,388	\$ 450,552
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Contractual services	<u>470,250</u>	<u>470,025</u>	<u>474,399</u>	<u>449,781</u>
Excess of revenues over expenditures	-	-	(3,011)	771
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>3,011</u>	<u>2,240</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,011</u>

## McLEAN COUNTY, ILLINOIS

## HISTORICAL MUSEUM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 61,235	\$ 61,235	\$ 62,099	\$ 57,693
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Contractual services	<u>61,235</u>	<u>61,235</u>	<u>62,478</u>	<u>57,594</u>
Excess of revenues over expenditures	-	-	(379)	99
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>379</u>	<u>280</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379</u>

## McLEAN COUNTY, ILLINOIS

## VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006 Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 160,876	\$ 160,876	\$ 160,893	\$ 156,594
Miscellaneous	<u>-</u>	<u>-</u>	<u>998</u>	<u>-</u>
Total revenues	<u>160,876</u>	<u>160,876</u>	<u>161,891</u>	<u>156,594</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	83,711	83,711	84,696	80,661
Contractual services	74,815	74,815	59,209	69,078
Commodities	<u>2,350</u>	<u>2,350</u>	<u>1,802</u>	<u>1,564</u>
Total expenditures	<u>160,876</u>	<u>160,876</u>	<u>145,707</u>	<u>151,303</u>
Excess (deficiency) of revenues over expenditures	-	-	16,184	5,291
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>74,088</u>	<u>68,797</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,272</u>	<u>\$ 74,088</u>

## McLEAN COUNTY, ILLINOIS

## RECORDER DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>Budget</u>		<u>Actual</u>	<u>2006 Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 120,000	\$ 120,000	\$ 141,188	\$ 145,136
Miscellaneous	-	-	-	-
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>141,188</u>	<u>145,136</u>
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	95,123	95,123	91,026	78,707
Contractual services	217,223	217,223	57,860	38,219
Commodities	30,000	30,000	4,918	5,090
Minor equipment	-	-	6,203	5,753
Capital outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>352,346</u>	<u>352,346</u>	<u>160,007</u>	<u>127,769</u>
Excess (deficiency) of revenues over expenditures	(232,346)	(232,346)	(18,819)	17,367
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(65,118)</u>	<u>(65,118)</u>	<u>(65,118)</u>	<u>(71,454)</u>
Net change in fund balance	(297,464)	(297,464)	(83,937)	(54,087)
<b>FUND BALANCE</b>				
Beginning of year	<u>297,464</u>	<u>297,464</u>	<u>575,401</u>	<u>629,488</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 491,464</u>	<u>\$ 575,401</u>

## McLEAN COUNTY, ILLINOIS

## CIRCUIT CLERK OPERATIONS &amp; ADMINISTRATION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>			<u>2006</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 12,700	\$ 12,700	\$ 15,361	\$ 274
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>12,700</u>	<u>12,700</u>	<u>15,361</u>	<u>274</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	-	-	-	-
Commodities	-	-	-	-
Minor equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	12,700	12,700	15,361	274
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	12,700	12,700	15,361	274
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	274	<u>-</u>
End of year	<u>\$ 12,700</u>	<u>\$ 12,700</u>	<u>\$ 15,635</u>	<u>\$ 274</u>

## McLEAN COUNTY, ILLINOIS

## CIRCUIT CLERK AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>			<u>2006</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 197,500	\$ 197,500	\$ 217,940	\$ 217,885
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>197,500</u>	<u>197,500</u>	<u>217,940</u>	<u>217,885</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	55,780	126,269	100,873	225,026
Commodities	2,500	2,460	1,622	-
Minor equipment	<u>70,373</u>	<u>76,943</u>	<u>76,942</u>	<u>11,016</u>
Total expenditures	<u>128,653</u>	<u>205,672</u>	<u>179,437</u>	<u>236,042</u>
Excess (deficiency) of revenues over expenditures	68,847	(8,172)	38,503	(18,157)
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(91,639)</u>	<u>(91,639)</u>	<u>(91,639)</u>	<u>(77,495)</u>
Net change in fund balance	(22,792)	(99,811)	(53,136)	(95,652)
<b>FUND BALANCE</b>				
Beginning of year	<u>22,792</u>	<u>22,792</u>	<u>190,964</u>	<u>286,616</u>
End of year	<u>\$ -</u>	<u>\$ (77,019)</u>	<u>\$ 137,828</u>	<u>\$ 190,964</u>

## McLEAN COUNTY, ILLINOIS

## COURT SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>			<u>2006</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 375,000	\$ 375,000	\$ 401,595	\$ 373,673
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	289,462	329,751	403,879	336,099
Contractual services	19,867	20,362	18,596	17,388
Commodities	3,055	5,172	4,376	1,056
Total expenditures	312,384	355,285	426,851	354,543
Excess of revenues over expenditures	62,616	19,715	(25,256)	19,130
<b>FUND BALANCE</b>				
Beginning of year	-	-	146,420	127,290
End of year	\$ 62,616	\$ 19,715	\$ 121,164	\$ 146,420

## McLEAN COUNTY, ILLINOIS

## COURT DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>			<u>2006</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 197,500	\$ 197,500	\$ 214,935	\$ 216,333
Miscellaneous	-	-	318	-
Total revenues	<u>197,500</u>	<u>197,500</u>	<u>215,253</u>	<u>216,333</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	98,642	98,642	76,984	70,353
Contractual services	75,523	152,542	113,844	235,127
Commodities	32,500	39,469	36,173	35,111
Minor equipment	<u>17,500</u>	<u>17,500</u>	<u>2,070</u>	<u>1,865</u>
Total expenditures	<u>224,165</u>	<u>308,153</u>	<u>229,071</u>	<u>342,456</u>
Deficiency of revenues over expenditures	(26,665)	(110,653)	(13,818)	(126,123)
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	-	-
Net change in fund balance	(26,665)	(110,653)	(13,818)	(126,123)
<b>FUND BALANCE</b>				
Beginning of year	<u>26,665</u>	<u>26,665</u>	<u>437,513</u>	<u>563,636</u>
End of year	<u>\$ -</u>	<u>\$ (83,988)</u>	<u>\$ 423,695</u>	<u>\$ 437,513</u>

## McLEAN COUNTY, ILLINOIS

## MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006 Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 65,000	\$ 65,000	\$ 66,243	\$ 64,053
Miscellaneous	-	-	55	-
Total revenues	<u>65,000</u>	<u>65,000</u>	<u>66,298</u>	<u>64,053</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	53,578	53,578	53,195	49,914
Contractual services	100,774	100,774	274	266
Commodities	<u>2,500</u>	<u>2,500</u>	<u>2,730</u>	<u>3,346</u>
Total expenditures	<u>156,852</u>	<u>156,852</u>	<u>56,199</u>	<u>53,526</u>
Excess (deficiency) of revenues over expenditures	(91,852)	(91,852)	10,099	10,527
<b>FUND BALANCE</b>				
Beginning of year	<u>91,852</u>	<u>91,852</u>	<u>349,379</u>	<u>338,852</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 359,478</u>	<u>\$ 349,379</u>

## McLEAN COUNTY, ILLINOIS

## PROBATION SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 245,592	\$ 245,592	\$ 161,156	\$ 197,016
Miscellaneous	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total revenues	<u>245,592</u>	<u>245,592</u>	<u>161,157</u>	<u>197,016</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	233,237	233,237	40,161	50,259
Commodities	59,500	59,500	51,334	35,112
Minor equipment	3,250	3,250	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,637</u>
Total expenditures	<u>295,987</u>	<u>295,987</u>	<u>91,495</u>	<u>101,008</u>
Excess of revenues over expenditures	(50,395)	(50,395)	69,662	96,008
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(125,000)</u>
Net change in fund balance	(50,395)	(50,395)	69,662	(28,992)
<b>FUND BALANCE</b>				
Beginning of year	<u>50,395</u>	<u>50,395</u>	<u>121,262</u>	<u>150,254</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,924</u>	<u>\$ 121,262</u>

## McLEAN COUNTY, ILLINOIS

## EVERGREEN LAKE LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 14,000	\$ 14,000	\$ 17,251	\$ 13,955
Intergovernmental	500	500	-	-
Miscellaneous	-	-	130	3,010
Total revenues	<u>14,500</u>	<u>14,500</u>	<u>17,381</u>	<u>16,965</u>
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Personal services	9,509	9,509	8,083	9,793
Contractual services	3,000	3,000	-	3,000
Commodities	<u>5,700</u>	<u>5,700</u>	<u>2,369</u>	<u>3,554</u>
Total expenditures	<u>18,209</u>	<u>18,209</u>	<u>10,452</u>	<u>16,347</u>
Excess (deficiency) of revenues over expenditures	(3,709)	(3,709)	6,929	618
<b>FUND BALANCE</b>				
Beginning of year	<u>3,709</u>	<u>3,709</u>	<u>30,374</u>	<u>29,756</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,303</u>	<u>\$ 30,374</u>

## McLEAN COUNTY, ILLINOIS

## ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ -	\$ -	\$ 13,728	\$ 14,460
Intergovernmental	<u>8,125</u>	<u>8,125</u>	<u>20,787</u>	<u>17,153</u>
Total revenues	<u>8,125</u>	<u>8,125</u>	<u>34,515</u>	<u>31,613</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	8,125	8,125	5,546	5,603
Commodities	-	-	8,044	4,484
Minor equipment	-	-	2,866	22,424
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,974</u>
Total expenditures	<u>8,125</u>	<u>8,125</u>	<u>16,456</u>	<u>49,485</u>
Excess (deficiency) of revenues over expenditures	-	-	18,059	(17,872)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>(12,438)</u>	<u>5,434</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,621</u>	<u>\$ (12,438)</u>

## McLEAN COUNTY, ILLINOIS

## D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>		
Miscellaneous - donations	<u>\$ 1,000</u>	<u>\$ 1,907</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Contractual services	250	150
Commodities	<u>1,203</u>	<u>1,911</u>
Total expenditures	<u>1,453</u>	<u>2,061</u>
Deficiency of revenues over expenditures	(453)	(154)
<b>FUND BALANCE</b>		
Beginning of year	<u>1,128</u>	<u>1,282</u>
End of year	<u>\$ 675</u>	<u>\$ 1,128</u>

## McLEAN COUNTY, ILLINOIS

## SHERIFF DONATION TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>		
Miscellaneous - donations	\$ -	\$ 10,831
<b>EXPENDITURES</b>		
Current - public safety:		
Commodities	2,545	-
Contractual	3,332	-
Minor equipment	-	5,298
Total expenditures	<u>5,877</u>	<u>5,298</u>
Excess (deficiency) of revenues over expenditures	(5,877)	5,533
<b>FUND BALANCE</b>		
Beginning of year	<u>8,888</u>	<u>3,355</u>
End of year	<u>\$ 3,011</u>	<u>\$ 8,888</u>

## McLEAN COUNTY, ILLINOIS

## IDPA IV-D PROJECT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 373,136	\$ 373,136	\$ 368,800	\$ 368,608
Miscellaneous	-	-	1,005	-
Total revenues	<u>373,136</u>	<u>373,136</u>	<u>369,805</u>	<u>368,608</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	292,971	292,971	293,618	279,924
Contractual services	73,390	73,390	74,413	71,293
Commodities	5,775	5,775	12,345	12,963
Minor equipment	1,000	1,000	3,024	1,249
Debt service	-	-	1,380	1,380
Total expenditures	<u>373,136</u>	<u>373,136</u>	<u>384,780</u>	<u>366,809</u>
Excess (deficiency) of revenues over expenditures	-	-	(14,975)	1,799
<b>OTHER FINANCING SOURCES</b>				
Proceeds from capital leases	-	-	-	-
Net change in fund balance	-	-	(14,975)	1,799
<b>FUND BALANCE</b>				
Beginning of year	-	-	88,369	86,570
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,394</u>	<u>\$ 88,369</u>

## McLEAN COUNTY, ILLINOIS

## WASTE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>Budget</u>			
	<u>Original</u>	<u>2007 Final</u>	<u>Actual</u>	<u>2006 Actual</u>
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 170,000	\$ 170,000	\$ 154,858	\$ 145,697
<b>EXPENDITURES</b>				
Current - health and welfare:				
Contractual services	<u>155,000</u>	<u>155,000</u>	<u>122,506</u>	<u>116,090</u>
			-	
Excess (deficiency) of revenues over expenditures	15,000	15,000	32,352	29,607
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	-	-	17,352	14,607
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>204,266</u>	<u>189,659</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221,618</u>	<u>\$ 204,266</u>

## McLEAN COUNTY, ILLINOIS

## MULTIDISCIPLINARY DOMESTIC VIOLENCE GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 228,388	\$ 228,388	\$ 274,812	\$ 292,467
Miscellaneous	-	-	356	-
Total revenues	<u>228,388</u>	<u>228,388</u>	<u>275,168</u>	<u>292,467</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	169,048	169,048	214,022	247,024
Commodities	360	360	-	-
Contractual services	58,980	58,980	63,856	60,881
Minor equipment	-	-	-	476
Total expenditures	<u>228,388</u>	<u>228,388</u>	<u>277,878</u>	<u>308,381</u>
Excess (deficiency) of revenues over expenditures	-	-	(2,710)	(15,914)
<b>FUND BALANCE</b>				
Beginning of year	-	-	41	15,955
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,669)</u>	<u>\$ 41</u>

## McLEAN COUNTY, ILLINOIS

## PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006 Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,641,640	\$ 2,641,640	\$ 2,642,031	\$ 2,645,620
Miscellaneous	-	-	(1)	-
Total revenues	<u>2,641,640</u>	<u>2,641,640</u>	<u>2,642,030</u>	<u>2,645,620</u>
 <b>EXPENDITURES</b>				
Debt service	<u>2,512,145</u>	<u>2,512,145</u>	<u>2,652,702</u>	<u>2,523,206</u>
Excess (deficiency) of revenues over expenditures	129,495	129,495	(10,672)	122,414
 <b>FUND DEFICIT</b>				
Beginning of year	-	-	86,133	(36,281)
End of year	<u>\$ 129,495</u>	<u>\$ 129,495</u>	<u>\$ 75,461</u>	<u>\$ 86,133</u>

## McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION RENTAL -  
OPERATIONS AND MAINTENANCE FUNDSCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>			<u>2006</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,601,353	\$ 2,601,353	\$ 2,596,868	\$ 2,348,915
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	<u>2,601,353</u>	<u>2,601,353</u>	<u>2,611,353</u>	<u>2,532,145</u>
Deficiency of revenues over expenditures	-	-	(14,485)	(183,230)
<b>FUND DEFICIT</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>(246,405)</u>	<u>(63,175)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (260,890)</u>	<u>\$ (246,405)</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY CLERK DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 27,500	\$ 27,500	\$ 29,893	\$ 29,570
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>27,500</u>	<u>27,500</u>	<u>29,893</u>	<u>29,570</u>
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	36,881	36,881	32,085	19,272
Contractual services	<u>10,236</u>	<u>10,236</u>	<u>236</u>	<u>12,560</u>
Total expenditures	<u>47,117</u>	<u>47,117</u>	<u>32,321</u>	<u>31,832</u>
Excess (deficiency) of revenues over expenditures	(19,617)	(19,617)	(2,428)	(2,262)
<b>FUND BALANCE</b>				
Beginning of year	<u>19,617</u>	<u>19,617</u>	<u>45,158</u>	<u>47,420</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,730</u>	<u>\$ 45,158</u>

## McLEAN COUNTY, ILLINOIS

## JAIL PRISONERS' COMMISSARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>		
Charges for services	\$ 180,934	\$ 158,641
<b>EXPENDITURES</b>		
Current - public safety	<u>162,197</u>	<u>152,979</u>
Excess of revenues over expenditures	18,737	5,662
<b>FUND BALANCE</b>		
Beginning of year	<u>23,383</u>	<u>17,721</u>
End of year	<u>\$ 42,120</u>	<u>\$ 23,383</u>

## McLEAN COUNTY, ILLINOIS

## GIS FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>			<u>2006</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 220,000	\$ 220,000	\$ 174,139	\$ 179,083
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	198,000	198,000	174,548	181,873
Commodities	-	-	-	-
Total expenditures	<u>198,000</u>	<u>198,000</u>	<u>174,548</u>	<u>181,873</u>
Excess (deficiency) of revenues over expenditures	22,000	22,000	(409)	(2,790)
<b>FUND BALANCE</b>				
Beginning of year	-	-	27,553	30,343
End of year	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 27,144</u>	<u>\$ 27,553</u>

## McLEAN COUNTY, ILLINOIS

## COLLECTOR AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 25,000	\$ 25,000	\$ 26,575	\$ 24,745
<b>EXPENDITURES</b>				
Current - general government				
Minor equipment	<u>-</u>	<u>3,600</u>	<u>2,950</u>	<u>2,370</u>
Excess of revenues over expenditures	25,000	21,400	23,625	22,375
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Net change in fund balance	-	(3,600)	(1,375)	(2,625)
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>3,600</u>	<u>43,264</u>	<u>45,889</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,889</u>	<u>\$ 43,264</u>

## McLEAN COUNTY, ILLINOIS

## CHILDREN'S WAITING ROOM

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>Budget</u> <u>2007</u>			<u>2006</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ -	\$ 15,000	\$ 36,893	\$ 17,193
<b>EXPENDITURES</b>				
Current - public safety	-	15,000	8,000	-
Excess of revenues over expenditures	-	-	28,893	17,193
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	-	-
Net change in fund balance	-	-	28,893	17,193
<b>FUND BALANCE</b>				
Beginning of year	-	-	17,193	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,086</u>	<u>\$ 17,193</u>

## McLEAN COUNTY, ILLINOIS

## FAIRVIEW BUILDING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 81,366	\$ 81,366	\$ 61,346	\$ 58,714
Miscellaneous	-	-	1	-
Total revenues	<u>81,366</u>	<u>81,366</u>	<u>61,347</u>	<u>58,714</u>
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	17,210	17,210	16,889	15,637
Contractual services	57,026	57,026	37,042	40,319
Commodities	4,130	4,130	2,859	553
Minor equipment	-	-	-	2,167
Total expenditures	<u>78,366</u>	<u>78,366</u>	<u>56,790</u>	<u>58,676</u>
Excess (deficiency) of revenues over expenditures	3,000	3,000	4,557	38
<b>FUND BALANCE</b>				
Beginning of year	-	-	387	349
End of year	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 4,944</u>	<u>\$ 387</u>

## McLEAN COUNTY, ILLINOIS

## NURSING HOME EMPLOYEE VENDING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>		
Charges for services	\$ 4,963	\$ 1,922
 <b>EXPENDITURES</b>		
Current - general government		
Commodities	<u>1,619</u>	<u>1,665</u>
Excess of revenues over expenditures	3,344	257
 <b>FUND BALANCE</b>		
Beginning of year	<u>2,258</u>	<u>2,001</u>
End of year	<u>\$ 5,602</u>	<u>\$ 2,258</u>

## McLEAN COUNTY, ILLINOIS

## METRO McLEAN COUNTY CENTRALIZED COMMUNICATIONS CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>			<u>2006</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees, and fines	\$ -	\$ -	\$ 37,200	\$ 35,200
Intergovernmental	1,537,242	1,537,242	1,537,243	1,744,956
Interest	-	-	12,725	15,586
Miscellaneous	-	-	1,397	-
Total revenues	<u>1,537,242</u>	<u>1,537,242</u>	<u>1,588,565</u>	<u>1,795,742</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	1,558,261	1,558,261	1,739,551	1,734,528
Contractual services	487,457	487,457	441,003	468,200
Commodities	17,950	17,950	16,532	21,255
Minor equipment	10,000	10,000	16,754	25,273
Capital outlay	-	-	28,550	63,548
Total expenditures	<u>2,073,668</u>	<u>2,073,668</u>	<u>2,242,390</u>	<u>2,312,804</u>
Deficiency of revenues over expenditures	<u>(536,426)</u>	<u>(536,426)</u>	<u>(653,825)</u>	<u>(517,062)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	536,426	536,426	536,425	493,265
Proceeds from capital lease	-	-	-	49,918
Total other financing sources	<u>536,426</u>	<u>536,426</u>	<u>536,425</u>	<u>543,183</u>
Net change in fund balance	-	-	(117,400)	26,121
<b>FUND BALANCE</b>				
Beginning of year	-	-	423,759	397,638
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 306,359</u>	<u>\$ 423,759</u>

## McLEAN COUNTY, ILLINOIS

## TOWNSHIP MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>		
Intergovernmental	\$ 2,272,597	\$ 2,273,264
Interest	110,942	106,379
Miscellaneous	<u>-</u>	<u>-</u>
Total revenues	2,383,539	2,379,643
<b>EXPENDITURES</b>		
Current - highways and streets:		
Contractual services	<u>2,207,018</u>	<u>2,215,422</u>
Excess (deficiency) of revenues over expenditures	176,521	164,221
<b>OTHER FINANCING SOURCES AND USES</b>		
Transfers in	-	5,460
Transfers out	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>-</u>	<u>5,460</u>
Net change in fund balance	176,521	169,681
<b>FUND BALANCE</b>		
Beginning of year	<u>2,283,109</u>	<u>2,113,428</u>
End of year	<u>\$ 2,459,630</u>	<u>\$ 2,283,109</u>

## McLEAN COUNTY, ILLINOIS

## TOWNSHIP BRIDGE PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>		
Intergovernmental	\$ 187,354	\$ -
Interest	<u>558</u>	<u>4,623</u>
Total revenues	187,912	4,623
 <b>EXPENDITURES</b>		
Current - highways and streets:		
Contractual services	<u>60,794</u>	<u>174,351</u>
Excess (deficiency) of revenues over expenditures	<u>127,118</u>	<u>(169,728)</u>
 <b>OTHER FINANCING SOURCES AND USES</b>		
Transfers in	-	13,543
Transfers out	<u>-</u>	<u>(197,043)</u>
Total other financing sources and uses	<u>-</u>	<u>(183,500)</u>
Net change in fund balance	127,118	(353,228)
 <b>FUND BALANCE</b>		
Beginning of year	<u>31,429</u>	<u>384,657</u>
End of year	<u>\$ 158,547</u>	<u>\$ 31,429</u>

## McLEAN COUNTY, ILLINOIS

## LAW LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>		
Licenses, permits, fees and fines	\$ 81,572	\$ 78,841
Miscellaneous	<u>9,527</u>	<u>-</u>
Total revenues	91,099	78,841
 <b>EXPENDITURES</b>		
Current - public safety:		
Personal services	5,359	-
Contractual services	3,028	2,161
Commodities	56,058	48,246
Minor equipment	<u>2,339</u>	<u>5,502</u>
Total expenditures	<u>66,784</u>	<u>55,909</u>
Excess of revenues over expenditures	24,315	22,932
 <b>FUND DEFICIT</b>		
Beginning of year	<u>(7,386)</u>	<u>(30,318)</u>
End of year	<u>\$ 16,929</u>	<u>\$ (7,386)</u>

## McLEAN COUNTY, ILLINOIS

## COLLECTOR TAX INDEMNITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007  
With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>		
Licenses, permits, fees and fines	\$ 27,320	\$ 25,140
Interest	<u>6,658</u>	<u>6,621</u>
Total revenues	33,978	31,761
 <b>EXPENDITURES</b>	 <u>-</u>	 <u>-</u>
Excess of revenues over expenditures	33,978	31,761
 <b>FUND BALANCE</b>		
Beginning of year	<u>229,122</u>	<u>197,361</u>
End of year	<u>\$ 263,100</u>	<u>\$ 229,122</u>

## McLEAN COUNTY, ILLINOIS

## CAPITAL IMPROVEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>2007</u>	<u>2006</u>
<b>REVENUES</b>	\$ -	\$ -
<b>EXPENDITURES</b>		
Capital outlay	<u>-</u>	<u>-</u>
Deficiency of revenues over expenditures	-	-
<b>FUND BALANCE</b>		
Beginning of year	<u>486</u>	<u>486</u>
End of year	<u>\$ 486</u>	<u>\$ 486</u>

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## FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST AND AGENCY FUNDS

Funds consisting of resources received and held by the governmental unit as agent, or trustee, to be expended or invested in accordance with the conditions of the trust. Fiduciary Funds are further categorized as: (1) private-purpose trust and (2) agency funds.

Following are the individual Private-purpose Trust Funds:

***Free Eye Clinic Fund*** - To account for monies provided by a private trust to care for the eye needs of indigent County residents. Both the principal donated and the resulting investment earnings are available to provide this care.

***Baker Estate Fund*** - To account for monies provided by a private donor to care for indigent tuberculosis patients. Both the principal donated and the resulting investment earnings are available to provide this care.

***Community Development Fund*** - To account for grants acquired to promote community development.

***Nursing Home Crafts Fund*** - To account for nursing home crafts and activities for the residents.

Following are the individual Agency Funds:

***Drainage District Funds*** - To account for the operations of eleven special drainage districts.

***Property Taxes Fund*** - To account for property taxes collected and disbursed to various taxing districts.

***County Clerk R. E. Tax Redemption Fund*** - To account for tax sale redemptions.

***Condemnations and Abandoned Property Fund*** - To account for collections and distribution of court ordered land condemnations and abandoned property.

***Inheritance Fund*** - To account for inheritance taxes collected and remitted to the State.

***Circuit Clerk Fund*** - To account for bond money being held pending decision of the court.

***Payroll Fund*** - To account for employee wages, taxes, and other deduction payments.

***Jail Inmate Fund*** - To account for jail inmates' cash held.

***Sheriff's General Fund*** - To account for activity held in trust in the Sheriff's Department.

***Zoning Surety Deposit Fund*** - To account for zoning surety deposit being held pending decision of the court.

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

## COMBINING STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2007

ASSETS	Free Eye <u>Clinic</u>	Baker <u>Estate</u>	Community <u>Development</u>	Nursing Home <u>Crafts</u>	Total Private - purpose <u>Trust Funds</u>
Cash and investments	\$ 27,332	\$ 98,048	\$ 679,272	\$ 14,049	\$ 818,701
Receivables:					
Other	<u>-</u>	<u>-</u>	<u>367,516</u>	<u>-</u>	<u>367,516</u>
<b>TOTAL ASSETS</b>	<u>\$ 27,332</u>	<u>\$ 98,048</u>	<u>\$ 1,046,788</u>	<u>\$ 14,049</u>	<u>\$ 1,186,217</u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>LIABILITIES</b>					
Due to individuals and other governmental entities	\$ -	\$ -	\$ 411,166	\$ -	\$ 411,166
<b>NET ASSETS</b>					
Assets held in trust for others	<u>27,332</u>	<u>98,048</u>	<u>635,622</u>	<u>14,049</u>	<u>775,051</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 27,332</u>	<u>\$ 98,048</u>	<u>\$ 1,046,788</u>	<u>\$ 14,049</u>	<u>\$ 1,186,217</u>

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET ASSETS

Year Ended December 31, 2007

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
<b>REVENUES</b>					
Interest	\$ 1,290	\$ 9,293	\$ 48,232	\$ -	\$ 58,815
Other:					
Contributions	5,883	-	-	-	5,883
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,620</u>	<u>5,620</u>
Total revenues	<u>7,173</u>	<u>9,293</u>	<u>48,232</u>	<u>5,620</u>	<u>70,318</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	40	-	40
Health and welfare	<u>8,320</u>	<u>-</u>	<u>-</u>	<u>2,272</u>	<u>10,592</u>
Total expenditures	<u>8,320</u>	<u>-</u>	<u>40</u>	<u>2,272</u>	<u>10,632</u>
Excess of revenues over expenditures	(1,147)	9,293	48,192	3,348	59,686
<b>FUND BALANCE</b>					
Beginning of year	<u>28,479</u>	<u>88,755</u>	<u>587,430</u>	<u>10,701</u>	<u>715,365</u>
End of year	<u>\$ 27,332</u>	<u>\$ 98,048</u>	<u>\$ 635,622</u>	<u>\$ 14,049</u>	<u>\$ 775,051</u>

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - AGENCY FUNDS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2007

	Balance, December 31, <u>2006</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2007</u>
<b>DRAINAGE DISTRICT FUNDS</b>				
Assets:				
Cash and investments	\$ 168,814	\$ 70,742	\$ 55,904	\$ 183,652
Liabilities:				
Other	\$ 168,814	\$ 23,828	\$ 8,990	\$ 183,652
<b>PROPERTY TAXES</b>				
Assets:				
Cash and investments	\$ 287,785	\$ 514,902,707	\$ 515,078,959	\$ 111,533
Receivables - other	7,701	237,844,570	237,844,656	7,615
	<u>\$ 295,486</u>	<u>\$ 752,747,277</u>	<u>\$ 752,923,615</u>	<u>\$ 119,148</u>
Liabilities:				
Other	\$ 295,486	\$ 239,410,885	\$ 239,587,222	\$ 119,149
<b>COUNTY CLERK R.E. TAX REDEMPTION</b>				
Assets:				
Cash and investments	\$ 459,447	\$ 3,268,624	\$ 3,248,532	\$ 479,539
Liabilities:				
Other	\$ 459,447	\$ 3,268,624	\$ 3,248,532	\$ 479,539
<b>CONDEMNATION AND ABANDONED PROPERTY</b>				
Assets:				
Cash and investments	\$ 274,501	\$ 191,216	\$ 233,093	\$ 232,624
Liabilities:				
Other	\$ 274,501	\$ 212,374	\$ 254,251	\$ 232,624

**McLEAN COUNTY, ILLINOIS**

**FIDUCIARY FUNDS - AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**Year Ended December 31, 2007**

	<b>Balance, December 31, 2006</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance, December 31, 2007</b>
<b>INHERITANCE FUND</b>				
Assets:				
Cash and investments	<u>\$ 25,939</u>	<u>\$ 6,658,596</u>	<u>\$ 6,684,535</u>	<u>\$ -</u>
Liabilities:				
Other	<u>\$ 25,939</u>	<u>\$ 6,658,596</u>	<u>\$ 6,684,535</u>	<u>\$ -</u>
<b>CIRCUIT CLERK</b>				
Assets:				
Cash and investments	\$ 1,371,819	\$ 32,696,951	\$ 33,068,855	\$ 999,915
Accrued interest receivable	<u>11,757</u>	<u>13,754</u>	<u>11,757</u>	<u>13,754</u>
	<u>\$ 1,383,576</u>	<u>\$ 32,710,705</u>	<u>\$ 33,080,612</u>	<u>\$ 1,013,669</u>
Liabilities:				
Other	<u>\$ 1,383,576</u>	<u>\$ 32,710,706</u>	<u>\$ 33,080,613</u>	<u>\$ 1,013,669</u>
<b>PAYROLL</b>				
Assets:				
Cash and investments	\$ 189,319	\$ 37,859,406	\$ 37,705,486	\$ 343,239
Receivables - other	-	4,410	4,410	-
Due from component units	635	1,180	635	1,180
Due from other funds	<u>1,083,624</u>	<u>36,599,150</u>	<u>36,736,432</u>	<u>946,342</u>
	<u>\$ 1,273,578</u>	<u>\$ 74,464,146</u>	<u>\$ 74,446,963</u>	<u>\$ 1,290,761</u>
Liabilities:				
Other	<u>\$ 1,273,578</u>	<u>\$ 41,087,249</u>	<u>\$ 41,070,067</u>	<u>\$ 1,290,760</u>
<b>JAIL INMATE</b>				
Assets:				
Cash and investments	<u>\$ 25,063</u>	<u>\$ 2,173,574</u>	<u>\$ 2,195,330</u>	<u>\$ 3,307</u>
Liabilities:				
Other	<u>\$ 25,063</u>	<u>\$ 2,173,574</u>	<u>\$ 2,195,330</u>	<u>\$ 3,307</u>

**McLEAN COUNTY, ILLINOIS**

**FIDUCIARY FUNDS - AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**Year Ended December 31, 2007**

	<b>Balance, December 31, <u>2006</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, December 31, <u>2007</u></b>
<b>SHERIFF'S GENERAL</b>				
Assets:				
Cash and investments	\$ (162)	\$ 466,512	\$ 466,327	\$ 23
Liabilities:				
Other	\$ (162)	\$ 466,512	\$ 466,327	\$ 23
<b>ZONING SURETY DEPOSIT</b>				
Assets:				
Cash and investments	\$ 10,232	\$ 109	\$ -	\$ 10,341
Liabilities:				
Other	\$ 10,232	\$ 109	\$ -	\$ 10,341
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and investments	\$ 2,812,757	\$ 598,288,437	\$ 598,737,021	\$ 2,364,173
Accrued interest receivable	11,757	13,754	11,757	13,754
Receivables - other	7,701	237,848,980	237,849,066	7,615
Due from component units	635	1,180	635	1,180
Due from other funds	1,083,624	36,599,150	36,736,432	946,342
	<u>\$ 3,916,474</u>	<u>\$ 872,751,501</u>	<u>\$ 873,334,911</u>	<u>\$ 3,333,064</u>
Liabilities:				
Other	<u>\$ 3,916,474</u>	<u>\$ 326,012,457</u>	<u>\$ 326,595,867</u>	<u>\$ 3,333,064</u>

## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

## BALANCE SHEET AND STATEMENT OF NET ASSETS

December 31, 2007

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and investments	\$ 964,625	\$ -	\$ 964,625
Receivables:			
State of Illinois	121,593	-	121,593
Accounts	84,168	-	84,168
Other	12,981	-	12,981
Other assets	<u>11,463</u>	<u>-</u>	<u>11,463</u>
Total current assets	1,194,830	-	1,194,830
<b>NONCURRENT ASSETS</b>			
Capital assets, net	<u>-</u>	<u>451,830</u>	<u>451,830</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,194,830</u>	<u>\$ 451,830</u>	<u>\$ 1,646,660</u>
<b>LIABILITIES AND FUND BALANCE/NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 49,979	\$ -	\$ 49,979
Due to primary government	22,382	-	22,382
Due to fiduciary funds - primary government	1,180	-	1,180
Accrued compensated absences	-	35	35
Capital lease obligations	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	73,541	35	73,576
<b>NONCURRENT LIABILITIES</b>			
Accrued compensated absences	<u>-</u>	<u>317</u>	<u>317</u>
Total liabilities	73,541	352	73,893
<b>FUND BALANCE/NET ASSETS</b>			
Unrestricted	<u>1,121,289</u>	<u>451,478</u>	<u>1,572,767</u>
<b>TOTAL LIABILITIES AND FUND BALANCE/NET ASSETS</b>	<u>\$ 1,194,830</u>	<u>\$ 451,830</u>	<u>\$ 1,646,660</u>

McLEAN COUNTY, ILLINOIS  
 COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD  
 RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET ASSETS  
 December 31, 2007

TOTAL FUND BALANCE FOR FUND BALANCE SHEET	<u>\$ 1,121,289</u>
-------------------------------------------	---------------------

**TOTAL NET ASSETS REPORTED IN THE STATEMENT  
 OF NET ASSETS IS DIFFERENT BECAUSE**

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:

Cost of capital assets	4,881,604
Accumulated depreciation	<u>(4,429,774)</u>
	<u>451,830</u>

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at December 31, 2007 consist of:

Accrued compensated absences	<u>(352)</u>
------------------------------	--------------

TOTAL NET ASSETS	<u><u>\$ 1,572,767</u></u>
------------------	----------------------------

## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE AND STATEMENT OF ACTIVITIES

Year Ended December 31, 2007

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
<b>REVENUES</b>			
Licenses, permits, fees and fines	\$ 1,697,474	\$ -	\$ 1,697,474
Interest	37,548	-	37,548
Miscellaneous	1,567	-	1,567
	<u>1,736,589</u>	<u>-</u>	<u>1,736,589</u>
Total revenues			
<b>EXPENDITURES</b>			
Current:			
Personal services	57,529	190	57,719
Contractual services	1,679,277	-	1,679,277
Commodities	9,215	-	9,215
Minor equipment	-	-	-
Capital outlay	16,736	(26,236)	(9,500)
Debt service	874	(865)	9
Depreciation	-	94,524	94,524
Loss on sale of assets	-	684,768	684,768
	<u>1,763,631</u>	<u>752,381</u>	<u>2,516,012</u>
Total expenditures/expenses			
Excess (deficiency) of revenues over expenditures	(27,042)	(752,381)	(779,423)
<b>FUND BALANCE/NET ASSETS</b>			
Beginning of period	<u>1,148,331</u>	<u>1,203,859</u>	<u>2,352,190</u>
End of period	<u>\$ 1,121,289</u>	<u>\$ 451,478</u>	<u>\$ 1,572,767</u>

## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES

Year Ended December 31, 2007

NET CHANGE IN FUND BALANCE \$ (27,042)

THE CHANGE IN NET ASSETS REPORTED IN THE STATEMENT  
OF ACTIVITIES IS DIFFERENT BECAUSE

Capital outlays are reported in governmental funds as expenditures.  
However, in the statement of activities, the cost of those assets is  
allocated over their estimated useful lives as depreciation expense.  
Below are the depreciation expense and capital outlays for the year:

Capital outlay/equipment	26,236
Depreciation expense	(94,524)

Some expenses reported in the statement of activities do not require  
the use of current financial resources and, therefore, are not reported  
as expenditures in governmental funds.

Compensated absences	(190)
----------------------	-------

Capital lease proceeds provide current financial resources to  
governmental funds, but issuing debt increases long-term  
liabilities in the statement of net assets. Repayments of  
capital lease principal are expenditures in the governmental  
funds, but the repayments reduce long-term debt in  
the statement of net assets.

Principal repayments:	
Capital lease obligations - component unit	865

Proceeds from disposition of capital assets provides current financial  
resources to governmental funds while loss on disposition of capital  
assets is recognized in the statement of activities.

Gain (loss) on disposition of capital assets	<u>(684,768)</u>
----------------------------------------------	------------------

TOTAL CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITY	<u><u>\$ (779,423)</u></u>
--------------------------------------------------------	----------------------------

## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2007

With Comparative Figures for Year Ended December 31, 2006

	<u>Original Budget</u>	<u>2007 Amended Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees and fines	1,799,509	1,799,509	1,697,474	1,679,381
Interest	11,000	11,000	37,548	31,482
Miscellaneous	<u>323,840</u>	<u>323,840</u>	<u>1,567</u>	<u>206,000</u>
Total revenues	<u>2,134,349</u>	<u>2,134,349</u>	<u>1,736,589</u>	<u>1,916,863</u>
<b>EXPENDITURES</b>				
Current:				
Personal services	117,726	117,726	57,529	85,343
Contractual services	1,942,380	1,942,380	1,679,277	1,415,053
Commodities	10,243	10,243	9,215	14,558
Minor equipment	64,000	64,000	-	9,582
Capital outlay	-	-	16,736	11,595
Debt services	<u>-</u>	<u>-</u>	<u>874</u>	<u>3,492</u>
Total expenditures	<u>2,134,349</u>	<u>2,134,349</u>	<u>1,763,631</u>	<u>1,539,623</u>
Excess (deficiency) of revenues over expenditures	-	-	(27,042)	377,240
<b>FUND BALANCE</b>				
Beginning of period	<u>-</u>	<u>-</u>	<u>1,148,331</u>	<u>771,091</u>
End of period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,121,289</u>	<u>\$ 1,148,331</u>

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## STATISTICAL SECTION (UNAUDITED)

This part of the McLean County, Illinois comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall health.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>  <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	147
<b>Revenue Capacity</b>  <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	151
<b>Debt Capacity</b>  <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	157
<b>Demographic and Economic Information</b>  <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	161
<b>Operating Information</b>  <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	163

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**McLean County, Illinois**  
**Net Assets by Component**  
**Last Five Years**  
**(Accrual Basis of Accounting)**

	<b>December 31,</b>				
	<u><b>2007</b></u>	<u><b>2006</b></u>	<u><b>2005</b></u>	<u><b>2004</b></u>	<u><b>2003</b></u>
<b>Governmental activities</b>					
Invested in capital assets, net of related debt	\$ 95,803,836	\$ 83,945,122	\$ 77,921,833	\$ 73,810,013	\$ 68,135,469
Restricted	12,812,304	-	-	968,132	1,279,312
Unrestricted	<u>12,737,371</u>	<u>26,226,889</u>	<u>23,292,222</u>	<u>18,948,916</u>	<u>19,162,487</u>
<b>Total governmental activities net assets</b>	<u><b>\$ 121,353,511</b></u>	<u><b>\$ 110,172,011</b></u>	<u><b>\$ 101,214,055</b></u>	<u><b>\$ 93,727,061</b></u>	<u><b>\$ 88,577,268</b></u>
<b>Business-type activities</b>					
Invested in capital assets, net of related debt	\$ 1,194,783	\$ 1,318,117	\$ 1,418,772	\$ 1,498,332	\$ 1,537,103
Unrestricted	<u>7,255,374</u>	<u>5,744,095</u>	<u>4,765,669</u>	<u>4,119,081</u>	<u>3,883,400</u>
<b>Total business-type activities net assets</b>	<u><b>\$ 8,450,157</b></u>	<u><b>\$ 7,062,212</b></u>	<u><b>\$ 6,184,441</b></u>	<u><b>\$ 5,617,413</b></u>	<u><b>\$ 5,420,503</b></u>
<b>Primary government</b>					
Invested in capital assets, net of related debt	\$ 96,998,619	\$ 85,263,239	\$ 79,340,605	\$ 75,308,345	\$ 69,672,572
Restricted	12,812,304	-	-	968,132	1,279,312
Unrestricted	<u>19,992,745</u>	<u>31,970,984</u>	<u>28,057,891</u>	<u>23,067,997</u>	<u>23,045,887</u>
<b>Total primary government net assets</b>	<u><b>\$ 129,803,668</b></u>	<u><b>\$ 117,234,223</b></u>	<u><b>\$ 107,398,496</b></u>	<u><b>\$ 99,344,474</b></u>	<u><b>\$ 93,997,771</b></u>

**Note:** Accrual basis financial information for McLean County, Illinois as a whole is available back to 2003 only, the year *Governmental Accounting Standards Board Statement No. 34* was implemented

Table II

McLean County, Illinois  
Changes in Net Assets  
Last Five Years  
(Accrual Basis of Accounting)

	Year Ended December 31,				
	2007	2006	2005	2004	2003
<b>Expenses</b>					
Governmental activities:					
General government	\$ 17,162,615	\$ 14,857,530	\$ 13,618,731	\$ 14,901,269	\$ 14,637,212
Public safety	28,203,584	27,749,373	25,719,553	23,804,830	20,475,491
Highways and streets	8,717,206	9,418,840	11,845,273	9,881,799	4,329,314
Health and welfare	8,725,450	7,528,879	7,225,898	7,348,278	6,649,702
Culture and recreation	1,100,143	1,062,399	997,470	553,861	492,191
Interest expense	324,701	456,881	631,046	622,801	756,266
Total governmental activities expenses	<u>64,233,699</u>	<u>61,073,902</u>	<u>60,037,971</u>	<u>57,112,838</u>	<u>47,340,176</u>
Business-type activities:					
Health and welfare	8,729,463	6,816,383	6,010,748	5,801,763	5,428,559
Total primary government expenses	<u>72,963,162</u>	<u>67,890,285</u>	<u>66,048,719</u>	<u>62,914,601</u>	<u>52,768,735</u>
<b>Program revenues</b>					
Governmental activities:					
Charges for services:					
General government	7,051,123	7,094,882	6,554,238	6,403,903	6,127,738
Public safety	7,580,153	8,536,891	8,422,491	7,679,128	5,868,569
Highways and streets	2,615,318	1,736,568	1,874,572	524,252	518,429
Health and welfare	1,211,865	1,066,205	931,072	900,474	815,317
Culture and recreation	344,192	327,885	287,727	249,277	244,001
Operating grants and contributions:					
General government	508,187	482,385	601,107	1,024,114	869,496
Public safety	4,359,477	2,730,337	3,033,593	2,004,059	2,142,825
Highways and streets	77,453	-	512,413	-	-
Health and welfare	2,406,744	2,341,659	2,272,363	2,377,733	2,262,353
Culture and recreation	32	81	340	-	-
Capital grants:					
General government	-	-	-	-	-
Public safety	-	-	776,898	500,000	-
Highways and streets	3,338,595	2,650,690	1,118,147	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total governmental activities program revenues	<u>29,493,139</u>	<u>26,967,583</u>	<u>26,384,961</u>	<u>21,662,940</u>	<u>18,848,728</u>
Business-type activities:					
Charges for services:					
Health and welfare	9,069,943	6,802,378	5,893,141	5,456,489	5,550,240
Total primary government program revenues	<u>38,563,082</u>	<u>33,769,961</u>	<u>32,278,102</u>	<u>27,119,429</u>	<u>24,398,968</u>
Net (expense) revenue	<u>34,400,080</u>	<u>34,120,324</u>	<u>33,770,617</u>	<u>35,795,172</u>	<u>28,369,767</u>
<b>General revenues and other changes in net assets</b>					
Governmental activities:					
General property tax	28,226,821	27,472,574	26,108,160	25,352,711	24,005,022
Motor fuel tax	5,182,097	5,281,147	5,489,640	5,958,872	5,946,782
Retailers occupation tax	5,695,706	5,812,717	5,757,369	4,674,711	5,062,065
State income tax	1,840,943	1,658,652	1,526,722	1,298,938	1,246,946
Personal property replacement tax	1,795,427	1,475,231	1,408,283	1,014,778	939,977
Unrestricted interest earnings	1,748,790	1,586,217	1,057,908	730,162	673,553
Miscellaneous	390,218	358,330	280,406	382,326	282,437
Intergovernmental	981,343	-	-	-	-
Gain on the sale of capital assets	-	-	-	-	25,000
Extraordinary Item - impairment gain on fire damage net of insurance recovery	-	-	-	-	4,016,048
Transfers	(711,466)	(580,593)	(488,484)	(465,307)	(336,816)
Total governmental activities	<u>45,149,879</u>	<u>43,064,275</u>	<u>41,140,004</u>	<u>38,947,191</u>	<u>41,861,014</u>
Business-type activities:					
Unrestricted interest earnings	274,153	251,078	137,404	61,963	30,624
Miscellaneous	61,846	60,105	58,747	14,914	10,789
Transfers	711,466	580,593	488,484	465,307	336,816
Total business-type activities	<u>1,047,465</u>	<u>891,776</u>	<u>684,635</u>	<u>542,184</u>	<u>378,229</u>
Total primary government general revenues	<u>46,197,344</u>	<u>43,956,051</u>	<u>41,824,639</u>	<u>39,489,375</u>	<u>42,239,243</u>
<b>Change in net assets</b>					
Governmental activities	10,409,319	8,957,956	7,486,994	3,497,293	13,369,566
Business-type activities	1,387,945	877,771	567,028	196,910	499,910
Total primary government general revenues	<u>\$ 11,797,264</u>	<u>\$ 9,835,727</u>	<u>\$ 8,054,022</u>	<u>\$ 3,694,203</u>	<u>\$ 13,869,476</u>
Debt Service as a percentage of noncapital expenditures	0%	0%	0%	0%	0%

Note: Accrual basis financial information for McLean County, Illinois as a whole is available back to 2003 only, the year *Governmental Accounting Standards Board Statement No. 34* was implemented

McLean County, Illinois  
Fund Balances, Governmental Funds  
Last Five Years  
(Modified Accrual Basis of Accounting)

	<u>December 31,</u>				
	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>General Fund</b>					
Reserved	\$ 98,178	\$ -	\$ 71,446	\$ 968,132	\$ 1,279,312
Unreserved	<u>12,732,766</u>	<u>11,264,567</u>	<u>9,569,243</u>	<u>6,030,072</u>	<u>5,039,059</u>
<b>Total General Fund</b>	<u>\$ 12,830,944</u>	<u>\$ 11,264,567</u>	<u>\$ 9,640,689</u>	<u>\$ 6,998,204</u>	<u>\$ 6,318,371</u>
<b>All Other Governmental Funds</b>					
Reserved	\$ 347,136	\$ -	\$ -	\$ -	\$ -
Unreserved	<u>13,378,142</u>	<u>15,921,315</u>	<u>15,261,999</u>	<u>14,061,447</u>	<u>15,087,793</u>
<b>Total All Other Governmental Funds</b>	<u>\$ 13,725,278</u>	<u>\$ 15,921,315</u>	<u>\$ 15,261,999</u>	<u>\$ 14,061,447</u>	<u>\$ 15,087,793</u>

**Note:** Due to changes in McLean County's fund structure connected with the implementation of *Governmental Accounting Standards Board Statement No. 34*, fund balance information is available only back to 2003.

Table IV

**McLean County, Illinois**  
**Changes in Fund Balances, Governmental Funds**  
**Last Five Years**  
**(Modified Accrual Basis of Accounting)**

	<b>Year Ended December 31,</b>				
	<b><u>2007</u></b>	<b><u>2006</u></b>	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
<b>Revenues</b>					
General property taxes	\$ 28,226,821	\$ 27,472,574	\$ 26,108,160	\$ 25,352,710	\$ 24,005,022
Other taxes	7,636,649	8,946,599	8,692,374	5,973,649	6,309,011
Licenses, permits, fees, and fines	8,308,270	8,111,323	7,377,741	5,209,196	4,412,975
Intergovernmental	15,357,458	13,495,604	14,350,941	15,815,767	14,145,086
Charges for services	8,770,523	7,578,217	7,440,220	7,020,447	6,297,515
Maintenance contracts	2,914,050	2,615,721	2,673,256	2,265,326	2,210,853
Interest	1,748,790	1,586,217	1,057,908	730,162	673,553
Miscellaneous	169,853	214,124	89,449	512,532	515,280
Total revenues	<u>73,132,414</u>	<u>70,020,379</u>	<u>67,790,049</u>	<u>62,879,789</u>	<u>58,569,295</u>
<b>Expenditures</b>					
Current:					
General government	23,203,800	22,726,565	20,443,570	21,039,791	18,412,721
Public Safety	23,252,169	22,167,711	21,026,176	19,212,595	17,901,576
Highways and streets	6,723,818	7,261,082	7,543,770	7,366,510	2,521,208
Health and welfare	6,895,545	6,530,572	6,318,468	6,498,895	6,146,674
Culture and recreation	1,020,230	980,735	911,326	438,552	431,584
Capital outlay	9,873,065	4,821,987	4,421,841	7,723,515	15,276,949
Debt service	2,890,628	2,763,637	3,072,047	2,891,944	2,762,014
Total expenditures	<u>73,859,255</u>	<u>67,252,289</u>	<u>63,737,198</u>	<u>65,171,802</u>	<u>63,452,726</u>
Excess of revenues over expenditures	<u>(726,841)</u>	<u>2,768,090</u>	<u>4,052,851</u>	<u>(2,292,013)</u>	<u>(4,883,431)</u>
<b>Other financing sources (uses)</b>					
Transfers in	1,084,789	1,275,856	2,067,850	1,106,058	1,275,924
Proceeds from capital lease	38,465	76,403	268,259	2,008,930	418,948
Proceeds from insurance recoveries	-	-	-	-	5,285,317
Proceeds from disposition of capital assets	7,000	10,294	10,410	401,877	25,000
Transfers out	(1,796,254)	(1,856,449)	(2,556,334)	(1,571,365)	(1,612,740)
Total other financing sources (uses)	<u>(666,000)</u>	<u>(493,896)</u>	<u>(209,815)</u>	<u>1,945,500</u>	<u>5,392,449</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>(1,392,841)</u>	<u>2,274,194</u>	<u>3,843,036</u>	<u>(346,513)</u>	<u>509,018</u>
<b>Fund Balances</b>					
Beginning of year	<u>27,949,063</u>	<u>24,902,688</u>	<u>21,059,651</u>	<u>21,406,164</u>	<u>20,897,146</u>
End of year	<u>\$ 26,556,222</u>	<u>\$ 27,176,882</u>	<u>\$ 24,902,687</u>	<u>\$ 21,059,651</u>	<u>\$ 21,406,164</u>

**Note:** Due to changes in McLean County's fund structure connected with the implementation of *Governmental Accounting Standards Board Statement No. 34*, comparable governmental fund information is available only back to 2003.

**McLean County, Illinois**  
**Assessed Value -**  
**Taxable Property**  
**Last Ten Years**

<u>Property Class</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Residential	\$ 2,385,891,370	\$ 2,263,172,715	\$ 2,130,880,815	\$ 1,993,443,810
Farm	226,194,534	218,709,012	226,050,438	235,969,687
Commercial	926,561,795	871,363,659	838,738,306	811,011,174
Industrial	28,596,913	28,091,078	26,553,044	26,037,332
Railroad	1,207,806	1,166,548	1,100,855	\$ 1,473,127
Total Assessed Value	\$ 3,568,452,418	\$ 3,382,503,012	\$ 3,223,323,458	\$ 3,067,935,130
Total Actual Value	*	*	*	*
Total Direct Tax Rate	*	*	*	*

Source: McLean County Clerk

\* Information not available.

Table V

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$ 1,862,410,099	\$ 1,743,138,794	\$ 1,625,795,736	\$ 1,511,979,575	\$ 1,418,770,858	\$ 1,341,381,205
249,161,141	259,881,861	275,154,686	292,310,350	288,569,322	266,610,450
776,448,770	747,420,761	696,730,778	640,827,820	600,775,319	575,187,490
25,561,047	27,161,332	28,924,204	28,971,890	29,590,947	34,469,924
1,394,100	1,292,350	1,269,015	1,060,870	1,016,241	1,014,273
\$ 2,914,975,157	\$ 2,778,895,098	\$ 2,627,874,419	\$ 2,475,150,505	\$ 2,338,722,687	\$ 2,218,663,342
*	*	*	*	*	*
*	*	*	*	*	*

**McLean County**  
**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Years**  
**(Rate Per \$100 of Assessed Valuation)**  
**(Unaudited)**

	<u>1998</u>	<u>1999</u>
<b>CITY OF BLOOMINGTON</b>		
McLean County	0.98270	0.92513
City of Bloomington Township	0.23675	0.21995
City of Bloomington	1.16719	1.14847
City of Bloomington Library	0.23358	0.23650
Bloomington-Normal Water District	0.09259	0.12871
Bloomington-Normal Airport Authority	0.11273	0.10586
Cemetery	0.02509	0.02499
School District No. 87	4.45315	4.43063
Jr. College District No. 540	<u>0.28392</u>	<u>0.27961</u>
	<u>7.58770</u>	<u>7.49985</u>
<b>TOWN OF NORMAL</b>		
McLean County	0.98270	0.92513
Normal Township	0.08512	0.10699
Road and Bridge	0.07747	0.07705
Town of Normal	0.70223	0.69064
Normal Library	0.37081	0.36465
Bloomington-Normal Water District	0.09259	0.12871
Airport Authority	0.11273	0.10586
School District No. 5	4.19691	4.19996
Jr. College District No. 540	<u>0.28392</u>	<u>0.27961</u>
	<u>6.90448</u>	<u>6.87860</u>
<b>WEST TOWNSHIP</b>		
McLean County	0.98270	0.92513
West Township	0.29339	0.26479
Road and Bridge	0.30154	0.28253
LeRoy Fire District	0.12865	0.12928
LeRoy Park District	0.13355	0.13479
Multi-Township Assessment	0.01646	0.02549
School District No. 2	4.80860	4.85459
Jr. College District No. 505	0.46920	0.46591
S. E. Water District	-	-
West School Rebate	<u>-</u>	<u>-</u>
	<u>7.13409</u>	<u>7.08251</u>

Note: There are 175 taxing districts within McLean County. Each taxing district has its own boundaries or other taxing districts offering different services. For this reason, three units have been selected to demonstrate the overlapping tax rates. The first two are the largest urban areas in the County, and represent 71.66 percent of the total assessed value of the County. The third is a typical rural unit which contains no unincorporated city or town. Tax rates are listed in dollars per \$100 of assessed valuation.

A tax levy provides taxes for the ensuing year. Thereby, the 2006 tax levy provided taxes in 2007.

Source: McLean County Clerk

Table VI

<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>#</u> <u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
0.91516	0.93722	0.93064	0.93685	0.93874	0.93885	0.91927	0.90098
0.22060	0.14473	0.13441	0.15620	0.18862	0.23686	0.22972	0.22080
1.10800	1.04982	1.01732	1.01064	1.00710	0.99901	0.99730	1.00665
0.23223	0.22462	0.27621	0.27325	0.27359	0.27284	0.27099	0.26601
0.12181	0.11236	0.10767	0.14314	0.15014	0.14835	0.15303	0.15871
0.09895	0.09194	0.08324	0.10920	0.10680	0.05202	0.11621	0.10781
0.02434	0.02329	0.02269	0.02194	-	-	-	-
4.42148	4.40538	4.43752	4.43447	4.47014	4.48095	4.48221	4.51459
0.28407	0.30961	0.33852	0.35256	0.38752	0.39291	0.40655	0.44400
<u>7.42664</u>	<u>7.29897</u>	<u>7.34822</u>	<u>7.43825</u>	<u>7.52265</u>	<u>7.52179</u>	<u>7.57528</u>	<u>7.61955</u>
0.91516	0.93722	0.93064	0.93685	0.93874	0.93885	0.91927	0.90098
0.10605	0.10233	0.12649	0.12399	0.12592	0.12249	0.11826	0.14858
0.07639	0.07375	0.08126	0.07964	0.08085	0.07863	0.07591	0.01809
0.68647	0.74427	0.72823	0.83987	0.82629	0.79281	0.75819	0.74897
0.36237	0.35606	0.34112	0.34762	0.34060	0.33345	0.32919	0.33915
0.12181	0.11236	0.10767	0.14314	0.15014	0.14835	0.15303	0.15871
0.09895	0.09194	0.08324	0.10920	0.10680	0.05202	0.11621	0.10781
4.43254	4.35044	4.34413	4.43031	4.50786	4.47579	4.44755	4.53295
0.28407	0.30961	0.33852	0.35256	0.38752	0.39291	0.40655	0.44400
<u>7.08381</u>	<u>7.07798</u>	<u>7.08130</u>	<u>7.36318</u>	<u>7.46472</u>	<u>7.33530</u>	<u>7.32416</u>	<u>7.39924</u>
0.91516	0.93722	0.93064	0.93685	0.93874	0.93885	0.91927	0.90098
0.23489	0.23537	0.24777	0.37838	0.41341	0.44778	0.46846	0.44771
0.27318	0.28537	0.30345	0.34321	0.37502	0.40746	0.43869	0.44021
0.13270	0.13888	0.19879	0.37788	0.39501	0.39088	0.39002	0.38314
0.13873	0.13779	0.13985	0.14370	0.14557	0.13845	0.43935	0.12793
0.02692	0.04208	0.04421	0.04367	0.04572	0.04717	0.04711	0.04272
4.91219	4.95693	5.33317	5.19897	5.28279	5.31985	5.35722	5.32378
0.44690	0.45560	0.46536	0.48371	0.48770	0.48067	0.46147	0.46860
-	-	0.00847	0.00829	0.00420	-	-	-
-	-	-0.52190	-0.92180	-0.50249	(0.32275)	(1.19353)	(1.42580)
<u>7.08067</u>	<u>7.18924</u>	<u>7.14981</u>	<u>6.99286</u>	<u>7.58567</u>	<u>7.84836</u>	<u>7.32806</u>	<u>6.70927</u>

# Cemetery is included in the City of Bloomington Township rate beginning in 2004.

Table VII

McLean County, Illinois  
Principal Taxpayers  
Current Year and Nine Year's Prior  
(Unaudited)

	<u>2006 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxes Paid in 2007 (2)</u>	<u>1997 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxes Paid in 1998 (2)</u>	<u>1998 Rank</u>
1. State Farm Mutual (Insurance)	\$ 153,849,514	4.55 %	\$ 11,597,876	\$ 108,932,728	5.17 %	\$ 8,083,577	1
2. Eastland Mall LLC % CBL & Associates Mgmt Inc (Retail)	18,109,401	0.54	1,365,169				
3. Wal-Mart Stores (Retail)	12,981,540	0.38	978,608				
4. Country Life Insurance Co. (Insurance)	12,838,226	0.38	967,804	8,279,938	0.39	612,265	6
5. Mitsubishi Motor Sales (Manufacturing)	9,568,224	0.28	721,296	18,812,555	0.89	1,136,946	2
6. Illinois Agricultural Association (Agricultural Insurance)	9,485,941	0.28	715,093	9,425,156	0.45	710,685	3
7. AMRESKO; M&J/JPC (Retail)	5,464,597	0.16	411,946				
8. Westminster Village (Retirement Community)	5,452,075	0.16	411,002	3,814,896	0.18	247,841	9
9. Verizon (Communications)	4,269,070	0.13	321,822				
10. Turnberry Village TVA (Apartments)	<u>4,160,000</u>	<u>0.12</u>	<u>313,600</u>				
B-M-J Development (Shopping Mall)				7,696,526	0.37	580,341	4
Halpeson (Shopping Mall, Insurance)				6,205,322	0.29	429,320	5
M&J/LJD Parkway LP (Shopping Center)				4,361,695	0.21	319,929	7
OSF Healthcare (Healthcare Facilities)				3,690,937	0.17	298,666	8
DPR Limited Partners				3,499,460	0.17	256,685	10
	<u>\$ 236,178,588</u>	<u>6.98 %</u>	<u>\$ 17,804,216</u>	<u>174,719,213</u>	<u>8.29 %</u>	<u>12,676,255</u>	

(1) Assessed valuation is determined in 2006 for taxes payable in 2007.

(2) Based on non-farm parcels exceeding \$400,000 in assessed valuation.

Source: McLean County Supervisor of Assessments

**McLean County, Illinois  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)**

<b>Tax Levy Year</b>	<b>Total Current Tax Levy</b>	<b><u>Collected within the Fiscal Year of the Levy</u></b>		<b>Collections in Subsequent Years</b>	<b><u>Collected within the Fiscal Year of the Levy</u></b>	
		<b><u>Amount</u></b>	<b><u>Percentage of Levy</u></b>		<b><u>Amount</u></b>	<b><u>Percentage of Levy</u></b>
2006	\$ 29,268,483	\$ 28,086,539	95.96%	\$ 56,643	\$ 28,143,182	96.16%
2005	27,418,916	27,374,768	99.84%	4,502	27,379,270	99.86%
2004	26,122,932	26,071,321	99.80%	44,723	26,116,044	99.97%
2003	25,328,084	25,268,470	99.76%	37,137	25,305,607	99.91%
2002	24,013,719	23,950,546	99.74%	5,253	23,955,799	99.76%
2001	22,817,724	22,767,964	99.78%	3,160	22,771,124	99.80%
2000	20,973,163	20,759,254	98.98%	2,797	20,762,051	98.99%
1999	20,032,083	19,903,605	99.36%	206	19,903,811	99.36%
1998	20,049,347	19,809,756	98.80%	5,617	19,815,373	98.83%
1997	18,788,238	18,763,852	99.87%	-	18,763,852	99.87%

Source: McLean County Clerk & McLean County Treasurer's Office

Note: A tax levy year provides taxes for the ensuing year. Thereby, the 2006 tax levy year provided taxes in 2007.

The information in this schedule relates to the County's own property tax levies, and does not include those it collects on behalf of others.

**McLean County, Illinois  
Ratios of General  
Bonded Debt Outstanding  
Last Ten Fiscal Years**

Fiscal Year	General Bonded		Debt Outstanding		Percentage of Personal Income	Percentage of Actual Value of Taxable Property	Per Capita
	General Obligation Bonds	Additions	Less Payments on Principal	Total			
2007	\$ 16,251,690	\$ -	\$ 2,274,488	\$ 13,977,202	*	*	*
2006	8,842,894	9,553,284	2,144,488	16,251,690	*	*	*
2005	11,021,530	108,864	2,287,500	8,842,894	*	0.00200%	\$ 116.72
2004	11,407,500	1,686,530	2,072,500	11,021,530	0.22%	0.00250%	\$ 136.68
2003	12,932,500	350,000	1,875,000	11,407,500	0.23%	0.00250%	\$ 133.55
2002	14,630,000	-	1,697,500	12,932,500	0.28%	0.00290%	\$ 144.82
2001	12,680,000	3,400,000	1,450,000	14,630,000	0.32%	0.00220%	\$ 106.71
2000	14,005,000	-	1,325,000	12,680,000	0.29%	0.00230%	\$ 103.67
1999	15,275,000	-	1,270,000	14,005,000	0.34%	0.00260%	\$ 115.73
1998	16,405,000	-	1,130,000	15,275,000	0.39%	0.00290%	\$ 126.10

\*Information not yet available

Table X

**McLean County, Illinois**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2007**  
**(Unaudited)**

<u>Taxing District With Outstanding Debt</u>	<u>Net Debt Outstanding</u>	<u>% Within County</u>	<u>Debt Applicable to McLean County</u>
<b>Municipalities</b>			
City of Bloomington	73,203,544	100.00%	73,203,544
City of Chenoa	60,900	100.00%	60,900
Village of Heyworth	780,000	100.00%	780,000
City of LeRoy	264,000	100.00%	264,000
Town of Normal	101,260,000	100.00%	101,260,000
Village of Gridley	400,000	100.00%	400,000
City of El Paso	2,080,000	2.51%	52,208
<b>School Districts</b>			
Bloomington District #87	28,570,000	100.00%	28,570,000
Blue Ridge Unit #18	5,580,000	21.85%	1,219,230
El Paso-Gridley Unit #11	8,715,000	26.49%	2,308,604
Eureka Unit #140	2,380,000	0.04%	952
Gibson City Unit #5E	4,800,000	1.24%	59,520
Heyworth Unit #4	5,865,000	98.81%	5,795,207
LeRoy Unit #2	5,855,000	98.73%	5,780,642
Lexington Unit #7	545,000	100.00%	545,000
Normal Unit #5	186,340,000	99.96%	186,265,464
Olympia Unit #16	1,060,000	46.70%	495,020
Prairie Central Unit #8N	10,733,109	21.64%	2,322,645
Ridgeview Unit #19	4,340,000	100.00%	4,340,000
Tri-Valley Unit #3	3,440,000	100.00%	3,440,000
Heartland Community College #540	17,845,000	82.72%	14,761,384
Illinois Central College #514	16,646,058	0.11%	18,311
<b>Other Districts</b>			
Bloomington-Normal Airport Authority	7,615,000	100.00%	7,615,000
McLean County Public Building Commission	20,723,284	100.00%	20,723,284
Octavia Park District	30,000	100.00%	30,000
Randolph Township Fire	280,000	99.23%	277,844
Randolph Township Road District	85,000	100.00%	85,000
 Total Overlapping Agencies	 509,495,895		 460,673,757
 <b>Direct Debt</b>			
McLean County, Illinois	-		-
 <b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	 <u>509,495,895</u>		 <u>460,673,757</u>

Source: County Clerk

**McLean County, Illinois**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Assessed Value of Property	\$ 2,055,120,293	\$ 2,165,326,244	\$ 2,291,748,217	\$ 2,434,617,683
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 59,084,708	\$ 62,253,130	\$ 65,887,761	\$ 69,995,258
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 59,084,708	\$ 62,253,130	\$ 65,887,761	\$ 69,995,258
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%

Source: Assessed Value of Property is provided by the McLean County Supervisor of Assessments

Table XI

<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$ 2,580,344,617	\$ 2,703,536,784	\$ 2,782,765,456	\$ 2,920,446,010	\$ 3,071,283,531	\$ 3,382,503,012
\$ 74,184,908	\$ 77,726,683	\$ 80,004,507	\$ 83,962,823	\$ 88,299,402	\$ 97,246,962
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 74,184,908	\$ 77,726,683	\$ 80,004,507	\$ 83,962,823	\$ 88,299,402	\$ 97,246,962
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table XII

**McLean County, Illinois  
Demographic and Economic  
Statistics -  
Last Ten Fiscal Years**

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2006	*	*	*	3.40%
2005	158,977	\$5,231,160	\$32,905	4.20%
2004	157,782	\$5,073,783	\$32,157	4.50%
2003	156,655	\$5,040,209	\$32,174	4.10%
2002	155,231	\$4,646,428	\$29,932	3.80%
2001	152,426	\$4,531,417	\$29,729	3.40%
2000	150,879	\$4,409,940	\$29,228	3.40%
1999	149,135	\$4,163,203	\$27,916	2.40%
1998	146,526	\$3,891,062	\$26,555	2.20%
1997	144,342	\$3,637,746	\$25,202	2.50%

Source: Economic Development Council of Bloomington/Normal, McLean County, Illinois

\*Information not yet available.

2006 would be latest information available.

Table XIII

McLean County, Illinois  
Principal Employers  
Current Year and Nine Years Ago

<u>Employer</u>	<u>2007</u>			<u>1998</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the Total County Employment</u>
State Farm Insurance Companies	14,653	1	17.07%	10,212	1	12.00%
Illinois State University	3,121	2	3.64%	3,400	3	4.00%
Country Insurance & Financial Services	2,158	3	2.51%	1,668	5	1.96%
Mitsubishi Motor Manufacturing	1,800	4	2.10%	4,216	2	4.96%
Unit 5 School District	1,785	5	2.08%	1,150	6	1.35%
BroMenn Healthcare	1,514	6	1.76%	1,950	4	2.29%
Afni, Inc. (formerly Anderson Financial Network)	1,217	7	1.42%	596	12	0.70%
OSF St. Joseph Medical Center	956	8	1.11%	880	7	1.03%
McLean County	870	9	1.01%	638	11	0.75%
District 87 Schools	675	10	0.79%	656	9	0.77%
City of Bloomington	631	11	0.74%			
Nestle USA (formerly Kathryn Beich Inc)	525	12	0.61%	525	13	0.62%
Town of Normal	523	13	0.61%			
Illinois Wesleyan University	513	14	0.60%	505	14	0.59%
Vildwood Industries/Studley Products, Inc.	450	15	0.52%			
Eureka Co.	-	-	-	700	8	0.82%
GTE North	-	-	-	651	10	0.77%
Bridgestone-Firestone	-	-	-	500	15	0.59%
Total:	<u>31,391</u>		<u>36.57%</u>	<u>28,247</u>		<u>33.20%</u>

Source: Economic Development Council of Bloomington/Normal, McLean County, Illinois

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McLean County Illinois  
Full-Time Equivalent County  
Government Employees by  
Function - Last Ten Years

<u>Function/Program</u>	<u>Full-Time Equivalent Employees as of January 1,</u>									
	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Government	123.79	123.49	126.65	128.75	133.80	123.61	126.85	134.39	135.08	145.58
Public Safety	359.35	368.41	380.60	396.32	400.13	399.82	406.12	404.44	408.93	408.57
Highways and Streets	35.63	36.63	37.78	38.88	38.88	38.55	39.53	40.00	40.00	39.99
Health and Welfare	209.04	209.45	215.45	216.53	221.29	221.71	222.84	224.89	224.70	224.19
Culture and Recreation	9.92	9.92	9.34	10.09	10.09	8.79	8.79	8.79	8.98	9.00
Total	737.73	747.90	769.82	790.57	804.19	792.48	804.13	812.51	817.69	827.33

Source: County Administrator's Office

**McLean County, Illinois**  
**Operating Indicators by Program**  
**Last Ten Fiscal Years**

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Justice and Law Enforcement</b>				
Sheriff's Department				
Law Enforcement				
Physical Arrests	736	928	818	700
Traffic Violations	2,822	3,007	3,314	2,645
Traffic Accidents	437	391	434	448
Adult Jail Facility				
Rated Capacity	205	205	205	205
Total Bookings	8,576	8,819	9,046	8,563
Eleventh Judicial Circuit Court				
Total Cases Filed	59,627	60,668	53,766	49,375
Total Civil Cases Filed	7,919	7,265	6,727	6,550
Total Criminal Cases Filed	3,988	3,787	3,674	3,591
Total Juvenile Cases Filed	347	384	301	411
Total Traffic/DUI/Ordinance	47,373	49,232	43,064	38,823
State's Attorneys Office				
Total Felony Cases	1,413	1,277	1,251	1,206
Total Misdemeanor Cases	2,565	2,501	2,406	2,350
Total Juvenile Cases	347	384	301	422
Total Traffic Cases	34,199	35,836	31,661	27,463
Total DUI Cases	854	907	861	947
Coroner's Office				
Total Coroner's Inquests	30	47	52	66
Total Autopsies	127	80	78	102
Total Coroner's Rulings	51	**	**	**
<b>General Government Services</b>				
Building and Zoning				
Total Building Permits Issued	404	417	299	320
Single Family Residential	46	75	76	68
Other Residential	196	157	161	204
Non-Residential Permits	162	155	28	25
Supervisor of Assessments				
Number of Parcels*	66,324	65,431	64,321	63,103

\*2007 number represents 2006 Tax Assessment

\*\*2007 was the first year for Coroner's Rulings

\*\*\*Data not available back to 1998.

Table XV

Fiscal Year					
<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
644	705	958	1,027	933	698
2,041	3,264	3,245	3,796	5,640	3,023
440	416	467	440	446	427
205	205	205	205	205	205
8,041	8,047	7,537	7,973	6,250	5,455
51,801	50,902	53,506	53,003	51,266	45,293
6,565	6,415	6,789	6,178	5,849	6,018
3,454	3,906	3,714	4,368	4,540	4,257
223	268	251	367	330	293
41,559	40,403	42,692	42,090	40,547	34,725
1,307	1,539	1,432	1,551	1,491	1,320
2,128	2,355	2,337	2,821	3,041	2,942
223	268	251	322	330	293
29,372	28,746	31,309	30,167	28,342	***
835	883	762	836	770	***
59	67	50	25	41	45
116	110	100	75	82	82
**	**	**	**	**	**
382	320	297	337	346	340
81	72	76	74	76	90
236	209	191	228	225	220
46	39	30	35	45	30
61,906	60,834	59,887	58,958	57,884	56,857

**McLean County, Illinois**  
**Operating Indicators by Program**  
**Last Ten Fiscal Years**

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Parks and Recreation Services</b>				
Number of County Parks	2	2	2	2
Park Acreage	2,250	2,250	2,250	2,250
Campground Reservations	10,417	9,300	8,583	8,742
Shelter Reservations	108	99	110	99
Boat Registrations	1,520	1,490	1,190	1,039
<b>Health Services</b>				
Health Department				
Number of Home Nursing Visits	4,348	5,119	5,329	6,283
Number of Immunizations	9,278	8,800	9,613	9,260
Number of Clinic Visits	17,023	16,247	14,654	16,242
Number of Food Permits	1,331	1,265	1,288	1,262
Number of Septic Permits	187	217	293	282
Number of Private Well Permits	53	89	92	66
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	140	143	143	137
<b>County Highway System</b>				
Highway Department				
Number of Miles of Roads	363	363	368	373
Number of Bridges	90	90	89	89

Source: Respective County Departments

Table XV  
(Continued)

Fiscal Year					
<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
2	2	2	2	2	2
2,250	2,250	2,250	2,250	2,250	2,250
8,982	8,480	9,006	8,007	8,324	8,604
99	98	94	90	95	94
1,046	1,411	1,454	1,179	1,490	1,521
6,209	5,570	5,431	5,083	5,028	5,146
8,312	8,572	8,780	9,983	11,343	11,836
15,108	15,724	14,083	16,281	16,639	16,457
1,231	1,232	1,291	1,232	1,186	1,207
319	319	286	290	329	272
78	80	91	101	93	83
150	150	150	150	150	150
137	129	133	140	146	146
373	374	374	374	374	375
86	86	86	86	86	86

**McLean County, Illinois**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
<b>Justice and Law Enforcement</b>										
Adult Detention Facility Capacity	205	205	205	205	205	205	205	205	205	205
Juvenile Detention Facility Capacity	26	26	26	26	26	26	26	26	26	26
<b>Parks and Recreation</b>										
Number of County Parks	2	2	2	2	2	2	2	2	2	2
Park Acreage	2250	2250	2250	2250	2250	2250	2250	2250	2250	2250
<b>County Highway System</b>										
Centerline Miles of County Roads	363	363	368	373	373	374	374	374	374	375
Number of Bridges	90	90	89	89	86	86	86	86	86	86

Source: Respective County Departments